

## ANNEXURE B: DETAIL OF CHANGES TO GOODS AND SERVICES ITEMS

### 1. Audit Cost

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 the total cost related to regulatory audits.

The item is defined as follows:

*The Constitution of South Africa Section 188 determines that the Auditor-General must audit and report on the accounts, financial statements and financial management of all national and provincial departments and administrations, as well as all municipalities, etc. This item refers to external audits, conducted by the Auditor-General or Private Auditing companies in SA, whereby the audit provides an independent opinion on published information. This is different from internal auditors who do not attest to financial reports but focus mainly on the internal controls of the organization. This item includes expenditure related to audit costs for computer audits, environmental audits, forensic investigations and performance audits specifically requested by the Auditor General or his/her representative.*

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
<b>AUDIT FEES:EXT CURRENT YEAR</b>				4456	AUDIT FEES:EXT CURRENT YEAR				2702
<b>PRJ AUDIT FEES:EXT CURRENT YEAR</b>				4457	<b>AUDIT FEES:EXT CURRENT YEAR</b>				3620
AUDIT FEES:EXT DISBURSEMENTS				3534	<b>OWN:AUDIT FEES:EXT CURRENT YEAR</b>				3621
<b>AUDIT FEES:EXT DISBURSEMENTS</b>				4458	AUDIT FEES:EXT DISBURSEMENTS				2703
<b>PRJ AUDIT FEES:EXT DISBURSEMENTS</b>				4459	<b>AUDIT FEES:EXT DISBURSEMENTS</b>				3622
AUDIT FEES:EXT PREVIOUS YEAR				3535	<b>OWN:AUDIT FEES:EXT DISBURSEMENTS</b>				3623
<b>AUDIT FEES:EXT PREVIOUS YEAR</b>				4460	AUDIT FEES:EXT PREVIOUS YEAR				2704
<b>PRJ AUDIT FEES:EXT PREVIOUS YEAR</b>				4461	<b>AUDIT FEES:EXT PREVIOUS YEAR</b>				3624
OTHER AUDIT SERVICES:EXTERNAL				3365	<b>OWN:AUDIT FEES:EXT PREVIOUS YEAR</b>				3625
AUDIT FEES:EXT COMPUTER AUDITS				3536	AUDIT FEES:EXT COMPUTER AUDITS				1085
<b>AUDIT FEES:EXT COMPU AUDITS</b>				4462	<b>AUDIT FEES:EXT COMPU AUDITS</b>				2705
<b>PRJ AUDIT FEES:EXT COMPU AUDITS</b>				4463	<b>OWN:AUDIT FEES:EXT COMPU AUDITS</b>				2706
AUDIT FEES:EXT ENVIRONMNTL AUDIT				3537	AUDIT FEES:EXT ENVIRONMNTL AUDIT				1086
<b>AUDIT FEES:EXT ENVRMNT AUDIT</b>				4464	<b>AUDIT FEES:EXT ENVRMNT AUDIT</b>				2707
<b>PRJ AUDIT FEES:EXT ENVRMNT AUDIT</b>				4465	<b>OWN:AUDIT FEES:EXT ENVRMNT AUDIT</b>				2708
AUDIT FEES:EXT FORENSIC INVESTG				3538	AUDIT FEES:EXT FORENSIC INVESTG				1087
<b>AUDIT FEES:EXT FOREN INVESTG</b>				4466	<b>AUDIT FEES:EXT FOREN INVESTG</b>				2709
<b>PRJ AUDIT FEES:EXT FOREN INVESTG</b>				4467	<b>OWN:AUDIT FEES:EXT FOREN INVESTG</b>				2710
AUDIT FEES:EXT PERFORMANCE AUDIT				3539	AUDIT FEES:EXT PERFORMANCE AUDIT				1088
<b>AUDIT FEES:EXT PRFRMNC AUDIT</b>				4468	<b>AUDIT FEES:EXT PRFRMNC AUDIT</b>				2711
<b>PRJ AUDIT FEES:EXT PRFRMNC AUDIT</b>				4469	<b>OWN:AUDIT FEES:EXT PRFRMNC AUDIT</b>				2712

### 2. External computer services

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

The item is defined as follows:

*System development costs incurred for services rendered with regard to developing and establishing network operating systems by other service providers.*

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		4	5	6	
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

### 3. Consultant and professional service : scientific and technological services

New items were added under consultants professional services for science and technologies activities expenditure.

The item is defined as follows:

*This item includes the cost associated with making use of consultants or professionals for Scientific and Technological Services.*

New Item Lowest Level				New Segment
4	5	6	7	Detail No
			CONS/PROF:SCIEN & TECHN SERVICES	4667
			C/P:STS:SPECIAL SERVICES	4668
			C/P:STS:SCOPING AND PLANNING STA	4669
			<b>C/P:STS:SCOPING AND PLANNING STA</b>	<b>4687</b>
			<b>OWN:C/P:STS:SCOPING &amp; PLAN STA</b>	<b>4688</b>
			C/P:STS:R&D POLICIES & PLANS	4670
			<b>C/P:STS:R&amp;D POLICIES &amp; PLANS</b>	<b>4689</b>
			<b>OWN:C/P:STS:R&amp;D POLICIES &amp; PLANS</b>	<b>4690</b>
			C/P:STS:PUBLIC S&T ENTITY	4671
			<b>C/P:STS:PUBLIC S&amp;T ENTITY</b>	<b>4691</b>
			<b>OWN:C/P:STS:PUBLIC S&amp;T ENTITY</b>	<b>4692</b>
			C/P:STS:MONITRNG & EVALUTION S&T	4672
			<b>C/P:STS:MNTRNG &amp; EVALUATION S&amp;T</b>	<b>4693</b>
			<b>OWN:C/P:STS:MNTRNG &amp; EVALTN S&amp;T</b>	<b>4694</b>
			C/P:STS:TECHN TRANSFSERVICES	4673
			<b>C/P:STS:TECHN TRANSFSERVICES</b>	<b>4695</b>
			<b>OWN C/P:STS:TECHN TRANSFSERVICES</b>	<b>4696</b>
			C/P:STS:R&D SUPPORT SERVICES	4674
			C/P:STS:SS:SCIENT & TECH COLL	4675
			<b>C/P:STS:SS:SCIENT &amp; TECH COLL</b>	<b>4697</b>
			<b>OWN C/P:STS:SS:SCNT &amp; TECH COLL</b>	<b>4676</b>
			C/P:STS:SS:GEN SCIENT DATA COLL	4677
			<b>C/P:STS:SS:GEN SCIENT DATA COLL</b>	<b>4678</b>
			<b>OWN C/P:STS:SS:GEN SCNT DAT COLL</b>	<b>4679</b>
			C/P:STS: S&TS S&T DISSEMINATION	4680
			C/P:STS:DIS:S&T DOC&FACT DATA	4681
			<b>C/P:STS:DIS:S&amp;T DOC&amp;FACT DATA</b>	<b>4682</b>
			<b>OWN C/P:STS:DIS:S&amp;T DOC&amp;FACT DAT</b>	<b>4683</b>
			C/P:STS:DIS:SCIEN ADV SERV&TECH	4684
			<b>C/P:STS:DIS:SCIEN ADV SERV&amp;TECH</b>	<b>4685</b>
			<b>OWN C/P:STS:DIS:SCN AD SERV&amp;TECH</b>	<b>4686</b>

#### 4. Contractors

The Contractors category has been expanded to provide for one on one link with the infrastructure segment. The main group of items added relates to the item CONTR:MNT&REP OTH INFR ASS and provides for both own account and outsourced transactions. There are also separate items provided for Upgrade & additions and Rehabilitation & refurbishment of Other Infrastructure Assets.

The item CONTR:MNT&REP OTH INFR ASS is defined as follows:

*Costs incurred in maintaining and repairing of Other Infrastructure Assets by an outside contractor. Maintenance and repairs of existing assets implies that the asset is kept in its original condition and there is no significant enhancement to its capacity or the value of the asset. Maintenance and repairs includes activities aimed at maintaining the capacity and effectiveness of an asset at its intended level. Excluded in this category are maintenance and repairs to property which must allocated under "Property Payment" in the Item segment.*

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
3	4	5		3	4	5	
CONTRACTORS			3349	CONTRACTORS			353
CONTR:MNT&REP,IMPRV OTH INFR ASS			3643	CONTR:MNT&REP OTH INFR ASS			1037
<b>OUTS CONTRACTRS:MNT&amp;REP O/INF AS</b>			4667	<b>OUTS CONTRACTRS:MNT&amp;REP O/INF AS</b>			2578
<b>PROJ CONTRACTRS:M&amp;T,IMP OT INF A</b>			4668	<b>OWN: CONTRACTRS:MNT&amp;REP OT INF A</b>			2579
				CONTR:UPG&ADD OTH INFR ASS			1038
				<b>OWN CONTRACTRS:UPG&amp;ADD OT INF A</b>			2592
				CONTR:REF&REH OTH INFR ASS			1039
				<b>OWN CONTRACTRS:REFB&amp;REHB OT INF A</b>			2553

## 5. Fleet services

The items related to the management and operation of departmental vehicle fleet has been moved from Travel and subsistence to item FLEET SERVICES (F/SER). This will ensure that the full cost related to the management of the departmental fleet is recorded together. The item FLEET SERVICES (F/SER) is defined as follows:

*Cost relating to operation and maintenance of fleet services including Government Garage Fleet, Departmental owned vehicles, Ministerial vehicles and leased or rented vehicles. The lease amount will be classified accordingly under the Lease payments category. This item caters for charges over and above the lease payment (flat rate). Please refer to Classification Circular 9 issued 31 March 2011 for more information provided.*

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

## 6. Inventory: Clothing

Some items under INVENTORY: OTH CONSUMBLES have been moved to the newly created category INV:CLOTH MAT&ACCESSORIES .

The item is defined as follows:

Purchases of clothing and bags, including items like caps, jackets, t-shirts, etc., for distribution to the public or sale to employees. The category includes corporate gear, Uniforms and Protective Clothing and Needlework Accessories.

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
<b>INV OTH CONS:CORPORATE GEAR</b>			4987	<b>INV CLOTH:CORPORATE GEAR</b>			2450
<b>PRJ INV OTH CONS:CORPORATE GEAR</b>			4988	<b>OWN:INV CLOTH:CORPORATE GEAR</b>			2451
INV OTH CONS:UNIF&PROTEC CLTHING			3826	INV CLOTH:UNIF&PROTEC CLTHING			980
<b>INV OTH CONS:UNIF&amp;PROT CLTHI</b>			5037	<b>INV CLOTH:UNIF&amp;PROT CLTHI</b>			2452
<b>PRJ INV OTH CONS:UNIF&amp;PROT CLTHI</b>			5038	<b>OWN:INV CLOTH:UNIF&amp;PROT CLTHI</b>			2453
INV OTH CONS:NEEDLEWRK ACCESSRS			3817	INV CLOTH:NEEDLEWRK ACCESSRS			981
<b>INV OTH CONS:NEEDLEWRK ACCES</b>			5019	<b>INV CLOTH:NEEDLEWRK ACCES</b>			2454
<b>PRJ INV OTH CONS:NEEDLEWRK ACCES</b>			5020	<b>OWN:INV CLOTH:NEEDLEWRK ACCES</b>			2455

## 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 item is defined as follows:

*Inventories are assets in the form of materials or supplies to be consumed in the production process; in the form of materials or supplies to be consumed or distributed in the rendering of services; held for sale or distribution in the ordinary course of operations or in the process of production for sale or distribution. (GRAP 12 .07). This item includes farming animal supplements, plastic bags for seedlings, packaging for produce, labels & tags for identification and marking of animals and plants, etc. excluding items specifically identified such as fertilizer, gardening supplies, insecticides, animal fodder and feed, seed and seedlings and irrigation material.*

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
<b>INV OTH CONS:FARMING SUPPL</b>			4993	<b>INV FARM SUP:FARMNG SUPL</b>			2436
<b>PRJ INV OTH CONS:FARMING SUPPL</b>			4994	<b>OWN:INV FARM SUP:FARM SUP</b>			2437
INV OTH CONS:FERTILIZER			3840	INV FARM SUP:FERTILIZER			973
<b>INV OTH CONS:FERTILIZER</b>			4997	<b>INV FARM SUP:FERTLZR</b>			2438
<b>PRJ INV OTH CONS:FERTILIZER</b>			4998	<b>OWN:INV FARM SUP:FRTILZR</b>			2439
INV OTH CONS:GARDENING SUPPLIES			3842	INV FARM SUP: GRDENG SUP			974
<b>INV OTH CONS:GARDENING SUPPL</b>			5001	<b>INV FARM SUP:GARDENG SUP</b>			2440
<b>PRJ INV OTH CONS:GARDENING SUPPL</b>			5002	<b>OWN:INV FARM SUP:GARDNG SUP</b>			2441
INV OTH CONS:INSECTICIDES			3843	INV FARM SUP:INSECTCID			975
<b>INV OTH CONS:INSECTICIDES</b>			5003	<b>INV FARM SUP:INSECTCIDS</b>			2442
<b>PRJ INV OTH CONS:INSECTICIDES</b>			5004	<b>OWN:INV FARM SUP:INSECTCDS</b>			2443
INV OTH CONS:LIVESTOCK&PL/CON/SA			3815	INV FARM SUP:LVSTCK&PL/CON			976
<b>INV OTH CONS:LVSTCK&amp;PL/CON/S</b>			5015	<b>INV FARM SUP:LVSTCK&amp;PL/CON</b>			2444
<b>PRJ INV OTH CONS:LVSTCK&amp;PL/CON/S</b>			5016	<b>OWN:INV FARM SUP:LVSTC/CON</b>			2445
INV OTH CONS:LVSTK FODD&ANM FEED			3816	INV FARMSUP:LVSTK FOD&ANM			977
<b>INV OTH CONS:LVST FOD&amp;ANM FD</b>			5017	<b>INV FARM SUP:LVST FOD&amp;ANM</b>			2446
<b>PRJ INV OTH CONS:LVST FOD&amp;ANM FD</b>			5018	<b>OWN:INV FRM SUP:LVST FOD</b>			2447
INV OTH CONS:SEEDS&SEEDLINGS			3822	INV FARM SUP:SEDS&SEED			978
<b>INV OTH CONS:SEEDS&amp;SEEDLINGS</b>			5029	<b>INV FARM SUP:SEEDS&amp;SEDLN</b>			2448
<b>PRJ INV OTH CONS:SEEDS&amp;SEEDLINGS</b>			5030	<b>OWN:INV FARM SUP:SEEDS&amp;SEDLN</b>			2449

## 8. Consumables: Fuel supplies

A new classification category for consumables: Fuel suppliers have been created and some item that was under inventory: fuel, oil and gas have been moved to this classification.

The item is defined as follows:

*Fuel suppliers include General Gas and Household Gas. This items where previously classified as inventory.*

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	CONS:FUEL SUPPLIES			892
INV F&G:GENERAL GAS			3732	<b>CONS SUPP:FUEL SUPPLIES</b>			2269
<b>INV F&amp;G:GENERAL GAS</b>			4827	<b>OWN:CONS SUPP:FUEL SUPPLIES</b>			2270
<b>PRJ INV F&amp;G:GENERAL GAS</b>			4828				
INV F&G:HOUSEHOLD GAS			3733				
<b>INV F&amp;G:HOUSEHOLD GAS</b>			4829				
<b>PRJ INV F&amp;G:HOUSEHOLD GAS</b>			4830				

### **9. Inventory and Consumables : Materials and Supplies**

Some items that were under inventory other consumables were moved to the item inventory material and suppliers. Material and Suppliers has a category for inventory as well as consumables. A consumable category is also created for departments that purchases materials and suppliers as consumables.

The item is defined as follows:

*Inventories are assets in the form of materials or supplies to be consumed in the production process; in the form of materials or supplies to be consumed or distributed in the rendering of services; held for sale or distribution in the ordinary course of operations or in the process of production for sale or distribution. (GRAP 12 .07). Materials and supplies will include items like building materials, hardware, painting materials and workshop accessories, etc.*

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
<b>INV MAT&amp;SUPPLIES:BATTERIES</b>			4847	<b>INV MAT&amp;SUP:HARDWARE</b>			4238
<b>PRJ INV MAT&amp;SUPPLIES:BATTERIES</b>			4848	<b>OWN:INV MAT&amp;SUP:HARDWARE</b>			4239
INV MAT&SUP :BUILDING&CONSTR MAT			3745	INV MAT&SUP :BUILDING&CONSTR MAT			951
<b>INV MAT&amp;SUPP:BUILDING&amp;CONSTR MAT</b>			4849	<b>INV MAT&amp;SUPP:BLDG&amp;CONSTR MAT</b>			2391
<b>PRJ INV MAT&amp;SUPP:BLDG&amp;CONSTR MAT</b>			4850	<b>OWN:INV MAT&amp;SUPP:BLDG&amp;CONSTR MAT</b>			2392
INV MAT&SUP:PAINTING MATERIAL			3749	INV MAT&SUP :BUILDING&CONSTR MAT			951
<b>INV MAT&amp;SUP:PAINTING MATER</b>			4857	<b>INV MAT&amp;SUPP:BLDG&amp;CONSTR MAT</b>			2391
<b>PRJ INV MAT&amp;SUP:PAINTING MATER</b>			4858	<b>OWN:INV MAT&amp;SUPP:BLDG&amp;CONSTR MAT</b>			2392
INV MAT&SUP:ELECTRICAL SUPPLIES			3747	INV MAT&SUP:ELECTRICAL SUPPLIES			952
<b>INV MAT&amp;SUP:ELECTRIC SUPPLIE</b>			4853	<b>INV MAT&amp;SUP:ELECTRIC SUPPLIE</b>			2393
<b>PRJ INV MAT&amp;SUP:ELECTRIC SUPPLIE</b>			4854	<b>OWN:INV MAT&amp;SUP:ELECTRIC SUPPLIE</b>			2394
INV MAT&SUP:NOTICE BOARDS&SIGNS			3746	INV MAT&SUP:NOTICE BOARDS&SIGNS			957
<b>INV MAT&amp;SUP:NOTIC BOARD&amp;SIGN</b>			4851	<b>INV MAT&amp;SUP:NOTIC BOARD&amp;SIGN</b>			2403
<b>PRJ INV MAT&amp;SUP:NOTIC BOARD&amp;SIGN</b>			4852	<b>OWN:INV MAT&amp;SUP:NOTIC BOARD&amp;SIGN</b>			2404
INV MAT&SUP:HARDWARE			3748	INV MAT&SUP:HARDWARE			4237
<b>INV MAT&amp;SUP:HARDWARE</b>			4855	<b>INV MAT&amp;SUP:HARDWARE</b>			4238
<b>PRJ INV MAT&amp;SUP:HARDWARE</b>			4856	<b>OWN:INV MAT&amp;SUP:HARDWARE</b>			4239
INV MAT&SUP:SPARES & ACCESSORIES			3750	INV MAT&SUP:SPARES & ACCESS			959
<b>INV MAT&amp;SUP:SPARES &amp; ACCESS</b>			4859	<b>INV MAT&amp;SUP:SPARES &amp; ACCESS</b>			2407
<b>PRJ INV MAT&amp;SUP:SPARES &amp; ACCESS</b>			4860	<b>OWN:INV MAT&amp;SUP:SPARES &amp; ACCESS</b>			2408
INVENTORY:OTH CONSUMBLES			3328				
INV OTH CONS:ROAD CONSTR&SUPPS			3820	INV MAT&SUP:ROAD CONSTR&SUPPS			955
<b>INV OTH CONS:ROAD CONSTR&amp;SUP</b>			5025	<b>INV MAT&amp;SUP:ROAD CONSTR&amp;SUP</b>			2399
<b>PRJ INV OTH CONS:ROAD CONSTR&amp;SUP</b>			5026	<b>OWN:INV MAT&amp;SUP:ROAD CONSTR&amp;SUP</b>			2400
INV OTH CONS:CAMPING MATERIAL			3833	INV MAT&SUP:CAMPING MATERIAL			953
<b>INV OTH CONS:CAMPING MATER</b>			4983	<b>INV MAT&amp;SUP:CAMPING MATER</b>			2395
<b>PRJ INV OTH CONS:CAMPING MATER</b>			4984	<b>OWN:INV MAT&amp;SUP:CAMPING MATER</b>			2396
INV OTH CONS:IRRIGATION MATERIAL			3844	INV MAT&SUP:IRRIGATION MATERIAL			954
<b>INV OTH CONS:IRRIGATION MAT</b>			5005	<b>INV MAT&amp;SUP:IRRIGATION MAT</b>			2397
<b>PRJ INV OTH CONS:IRRIGATION MAT</b>			5006	<b>OWN:INV MAT&amp;SUP:IRRIGATION MAT</b>			2398
INV OTH CONS:ROAD SIGNS			3821	INV MAT&SUP:ROAD SIGNS			956
<b>INV OTH CONS:ROAD SIGNS</b>			5027	<b>INV MAT&amp;SUP:ROAD SIGNS</b>			2401
<b>PRJ INV OTH CONS:ROAD SIGNS</b>			5028	<b>OWN:INV MAT&amp;SUP:ROAD SIGNS</b>			2402
INV OTH CONS:SPRT&RECRN CONSMBLS			3823	INV MAT&SUP:SPRT&RECRN CONSMBLS			958
<b>INV OTH CONS:SPRT&amp;RECRN CONS</b>			5031	<b>INV MAT&amp;SUP:SPRT&amp;RECRN CONS</b>			2405
<b>PRJ INV OTH CONS:SPRT&amp;RECRN CONS</b>			5032	<b>OWN:INV MAT&amp;SUP:SPRT&amp;RECRN CONS</b>			2406

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

## 10. MEDSAS Inventory interface

The category is used to facilitate the interface with the MEDSAS system.

Items that were not used for the last three financial years were removed from the chart in consultation with the users of those items. Items removed include MEDSAS: BREAKAGES & LOSSES,

MEDSAS: INTEREST STORES, MEDSAS:OVERHEAD RECOVERIES, MEDSAS:STOCK RETURNS and MEDSAS:TRADING ACC RECEIPTS.

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
		<b>MEDSAS:PRICE VARIANCE</b>	4943			<b>MEDSAS:PRICE VARIANCE</b>	2301
	<b>PRJ</b>	<b>MEDSAS:PRICE VARIANCE</b>	4944		<b>OWN:</b>	<b>MEDSAS:PRICE VARIANCE</b>	2302
	MEDSAS:	STOCK ISSUES	3794		MEDSAS:	STOCK ISSUES	907
		<b>MEDSAS:STOCK ISSUES</b>	4945			<b>MEDSAS:STOCK ISSUES</b>	2303
	<b>PRJ</b>	<b>MEDSAS:STOCK ISSUES</b>	4946		<b>OWN:</b>	<b>MEDSAS:STOCK ISSUES</b>	2304
	MEDSAS:	BREAKAGES & LOSSES	3795		MEDSAS:	MISC VARIANCE	908
		<b>MEDSAS:BREAKAGES &amp; LOSSES</b>	4947			<b>MEDSAS:MISC VARIANCE</b>	2305
	<b>PRJ</b>	<b>MEDSAS:BREAKAGES &amp; LOSSES</b>	4948		<b>OWN:</b>	<b>MEDSAS:MISC VARIANCE</b>	2306
	MEDSAS:	INTEREST STORES	3796		MEDSAS:	PURCHASE VARIANCE	909
		<b>MEDSAS:INTEREST STORES</b>	4949			<b>MEDSAS:PURCHASE VARIANCE</b>	2307
	<b>PRJ</b>	<b>MEDSAS:INTEREST STORES</b>	4950		<b>OWN:</b>	<b>MEDSAS:PURCHASE VARIANCE</b>	2308
	MEDSAS:	MISC VARIANCE	3797		MEDSAS:	STOCK PURCH GEN	910
		<b>MEDSAS:MISC VARIANCE</b>	4951			<b>MEDSAS:STOCK PURCH GEN</b>	2309
	<b>PRJ</b>	<b>MEDSAS:MISC VARIANCE</b>	4952		<b>OWN:</b>	<b>MEDSAS:STOCK PURCH GEN</b>	2310
	MEDSAS:	OVERHEAD RECOVERIES	3798		MEDSAS:	STOCK PURCH SYSTEM	911
		<b>MEDSAS:OVERHEAD RECOVERIES</b>	4953			<b>MEDSAS:STOCK PURCH SYSTEM</b>	2311
	<b>PRJ</b>	<b>MEDSAS:OVERHEAD RECOVERIES</b>	4954		<b>OWN:</b>	<b>MEDSAS:STOCK PURCH SYSTEM</b>	2312
	MEDSAS:	PURCHASE VARIANCE	3799		MEDSAS:	STORES SURPLUSES	912
		<b>MEDSAS:PURCHASE VARIANCE</b>	4955			<b>MEDSAS:STORES SURPLUSES</b>	2313
	<b>PRJ</b>	<b>MEDSAS:PURCHASE VARIANCE</b>	4956		<b>OWN:</b>	<b>MEDSAS:STORES SURPLUSES</b>	2314
	MEDSAS:	STOCK PURCH GEN	3800				
		<b>MEDSAS:STOCK PURCH GEN</b>	4957				
	<b>PRJ</b>	<b>MEDSAS:STOCK PURCH GEN</b>	4958				
	MEDSAS:	STOCK PURCH SYSTEM	3801				
		<b>MEDSAS:STOCK PURCH SYSTEM</b>	4959				
	<b>PRJ</b>	<b>MEDSAS:STOCK PURCH SYSTEM</b>	4960				
	MEDSAS:	STOCK RETURNS	3802				
		<b>MEDSAS:STOCK RETURNS</b>	4962				
	<b>PRJ</b>	<b>MEDSAS:STOCK RETURNS</b>	4961				
	MEDSAS:	STORES SURPLUSES	3803				
		<b>MEDSAS:STORES SURPLUSES</b>	4963				
	<b>PRJ</b>	<b>MEDSAS:STORES SURPLUSES</b>	4964				
	MEDSAS:	TRADING ACC RECEIPTS	3804				
		<b>MEDSAS:TRADING ACC RECEIPTS</b>	4965				
	<b>PRJ</b>	<b>MEDSAS:TRADING ACC RECEIPTS</b>	4966				

## 11. Inventory: Other supplies

A parent level INV: OTHER SUPPLIERS was introduced to cater for other items previously under Inventory Other Consumables and Operating Expenditure. The new item INV ASST FRO DISTRIBUTION was created for departments who acquire capital assets for distribution as part of their service delivery mandate.

### 11.1. Inventory: Assets for distribution

*Inventory: Assets Held for Distribution*

- *School furniture for distribution*

This item has been created specifically for DoE, for furniture acquired with the purpose of transferring it to schools. The transaction is classified as inventory in the hands of the department. Only the school will record this furniture as capital assets.



Old Item Lowest Level								Old Segment Detail No	New Item Lowest Level				New Segment Detail No
2	3	4	5	6	7	8		4	5	6	7		
						ASSETS <R5000	3339					INV:OTHER SUPPLIES	330
						MACHINERY & EQUIPMENT<R5000	3414					INV:ASSTS FOR DSTR	905
						FURNITURE & OFFICE EQUIP<R5000	3472					INV ASSTS DSTR:SCHOOL FURN & EQP	2298
						F&O/EQP<R5000:SCHOOL FURNITURE	3494					<b>INV ASSTS DSTR:SCHOOL FURN&amp;EQP</b>	3438
						<b>F&amp;O/EQP&lt;R5000:SCHOOL FURN</b>	5047					<b>OWN:INV ASSTS DSTR:SCHL FURN&amp;EQP</b>	3439
						<b>PRJ F&amp;O/EQP&lt;R5000:SCHOOL FURN</b>	4345						
						PUR/CONST CAPITAL ASSETS	3303						
						MACHINERY AND EQUIPMENT	3305						
						OTHER MACHINERY & EQUIPMENT	4036						
						FURNITURE & OFFICE EQUIPMENT	4061					INV:ASSTS FOR DSTR	905
						SCHOOL FURNITURE	4120					INV ASSTS DSTR:SCHOOL FURN & EQP	2298
						<b>SCHOOL FURNITURE</b>	6164					<b>INV ASSTS DSTR:SCHOOL FURN&amp;EQP</b>	3438
						<b>PRJ SCHOOL FURNITURE</b>	6165					<b>OWN:INV ASSTS DSTR:SCHL FURN&amp;EQP</b>	3439

- *Municipal dustbins for distribution*

This item has been created specifically for Department of Cooperative Governance and Traditional Affairs for the dustbins purchased and transferred to the municipalities for use by the communities.

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

**12. Inventory : Laboratory chemicals and Laboratory Consumable**

A new classification category for inventory laboratory chemicals and laboratory consumables is created, some items from inventory other consumables are moved to this category.

The item is defined as follows:

*Inventories are assets in the form of materials or supplies to be consumed in the production process; in the form of materials or supplies to be consumed or distributed in the rendering of services; held for sale or distribution in the ordinary course of operations or in the process of production for sale or distribution. (GRAP 12 .07). This item includes chemicals and supplies used in laboratories.*

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
<b>INV OTH CONS:LABORATRY CHEMS</b>			57	<b>CONS: LABORATORIES CONS</b>			2277
<b>PRJ INV OTH CONS:LABORATRY CHEMS</b>			58	<b>OWN:LABORATORIES CONSS</b>			2278
INV OTH CONS:LABORATORY SUPPLIES			3812	CONS:LABORATORIES CONS			896
<b>INV OTH CONS:LABORATORY SUPP</b>			59	<b>CONS: LABORATORIES CONS</b>			2277
<b>PRJ INV OTH CONS:LABORATORY SUPP</b>			51	<b>OWN:LABORATORIES CONSS</b>			2278

### 13. Inventory Ammunition and security supplier

The new classification category was created and items like ammunition and firearm are grouped together.

The item is defined as follows:

*All ammunition and security Supplies are classified as inventory due to their nature. This category should be used by Departments who buy ammunition, for example for culling, protection, etc. The Department of Police Services will also use this item for purchase of ammunition. All weapons, such as guns, are always classified as assets as they are not distributed indefinitely.*

Old Item Lowest Level		Old Segment	New Item Lowest Level		New Segment
		Detail No			Detail No
INV OTH CONS:AMMUNITN & SEC CONS		3831	INV:AMMUNITN & SECURITY SUPLIES		904
<b>INV OTH CONS:AMMU &amp; SEC CONS</b>		<b>4979</b>	<b>INV:AMMU &amp; SEC SUP</b>		<b>2296</b>
<b>PRJ INV OTH CONS:AMMU &amp; SEC CONS</b>		<b>4980</b>	<b>OWN INV:AMMU &amp; SEC SUP</b>		<b>2297</b>
INV OTH CONS:FIREARM SPARE NO/MI		3841	INV:AMMUNITN & SECURITY SUPLIES		904
<b>INV OTH CONS:FIREARM SPA NO</b>		<b>4999</b>	<b>INV:AMMU &amp; SEC SUP</b>		<b>2296</b>
<b>PRJ INV OTH CONS:FIREARM SPA NO</b>		<b>5000</b>	<b>OWN INV:AMMU &amp; SEC SUP</b>		<b>2297</b>

### 14. Consumable supplies :Gardening suppliers

The item Gardening suppliers are now classified as consumables suppliers.

The item is defined as follows:

*This item is for gardening supplies such as water hoses, sprayers, plants, potting soil, compost, seed, pots, etc. It is important to note that the plants should not be biological assets which is used to produce other goods or services such as trees, vines and shrubs cultivated for production of fruits, nuts, sap, resin, bark and leaf products. Also excluded from this item are items specifically provided for in the chart such as fertilizer, insecticides and irrigation material.*

Old Item Lowest Level			Old Segment Detail No	New Item Lowest Level			New Segment Detail No
4	5	6		5	6	7	
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

### 15. Consumables :Gifts and Awards

Gifts are moved from operating payments to consumables to form Cons: Gifts and Awards item:

The item is defined as follows:

#### a) Achievements and Awards

*Expenditure on awards presented by the department for outstanding effort and achievement. This item can be used in cases where the department hosts the awards event as well as those cases where the event is hosted by another organisation and the department simply sends some representatives. This could include expenditure on things like floating trophies, certificates, plaques etc. but excludes cash rewards. This item caters for the staff members as well as the public in instances where excellent achievements are rewarded by the department. Departments should note that this item should not be used when the department promotes or advertises itself; such expenditure should be included under advertising, promotions and gifts. This type of expenditure is usually minuscule in comparison to the staff members' total remuneration and does not replace the official performance and recognition policy of any department.*

#### b) Gifts

*Gifts bought for employees and non-employees on special occasions, for example in hospital and going on pension in the form of courtesy by the employer, etc. This item includes flowers, food basket etc. This excludes gifts in the form of cash which are transfers to households. National Treasury does not condone such expenditures, and therefore this expenditure can only be incurred in line with the departmental policies, PFMA and Treasury Regulations.*

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
<b>O/P:GIFTS</b>		5228	<b>CONS SUPP:GIFTS AND AWARDS</b>		2283
<b>PRJ O/P:GIFTS</b>		5229	<b>OWN:CONS SUPP:GIFTS AND AWARDS</b>		2284
O/P:ACHIEVEMENTS AND AWARDS		3944			
<b>O/P:ACHIEVEMENTS AND AWARDS</b>		5243			
<b>PRJ O/P:ACHIEVEMENTS AND AWARDS</b>		5242			

#### **16. Consumable: household supplies**

The item is defined as follows:

New classification CONS: HOUSEHOLD SUPP has been created and an INV OTH CONS: CROCKERY & CUTLERY and INVENTORY OTHER CONSUMABLE: LINEN have been merged to create items such as CONS HOUS SUP: LIN, CRCKRY&CUTLRY.

The item is defined as follows:

*Household suppliers include household assets that are consumed when purchased. This item includes Broom&Brush, Linen,Crockry&Cutlery, Disposable Paper/Plastic, Groceries, Packing Material, Toiletries Tubelights&Light Bulb, Wash/Clean Detergent, Water, Wood&Coal, Workplace Decoration.*

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 CONSUMBLES			3328	CONS SUPPLIES				331
	INV OTH CONS:	BROOMS&BRUSHES	3832	CONS HOUSEHOLD SUPP				891
	<b>INV OTH CONS:</b>	<b>BROOMS&amp;BRUSHES</b>	4981	CONS HOUS SUP:BROOM&BRSH				2285
	<b>PRJ INV OTH CONS:</b>	<b>BROOMS&amp;BRUSHES</b>	4982	<b>CONS HOUS SUP:BROOM&amp;BRSH</b>				3432
	<b>OWN:CONS HOUS SUP:</b>	<b>BROOM&amp;BRSH</b>						3433
	INV OTH CONS:	CROCKERY & CUTLERY	3836	CONS HOUS SUP:LIN,CRCKRY&CUTLRY				2286
	<b>INV OTH CONS:</b>	<b>CROCKERY&amp;CUTLRY</b>	4989	<b>CONS HOUS SUP:LIN,CRCKRY&amp;CUTLRY</b>				3430
	<b>PRJ INV OTH CONS:</b>	<b>CROCKERY&amp;CUTLRY</b>	4990	<b>OWN:CON HOUS SUP:LIN,CRCKRY&amp;CUTL</b>				3431
	INV OTH CONS:	LINEN	3814	CONS HOUS SUP:LIN,CRCKRY&CUTLRY				2286
	<b>INV OTH CONS:</b>	<b>LINEN</b>	5013	<b>CONS HOUS SUP:LIN,CRCKRY&amp;CUTLRY</b>				3430
	<b>PRJ INV OTH CONS:</b>	<b>LINEN</b>	5014	<b>OWN:CON HOUS SUP:LIN,CRCKRY&amp;CUTL</b>				3431
	INV OTH CONS:	DISP PAPER/PLASTIC	3837	CONS HOUS SUP:DISP PAPER/PLASTIC				2287
	<b>INV OTH CONS:</b>	<b>DIS PAPER/PLAST</b>	4991	<b>CONS HOUS SUP:DIS PAPER/PLAST</b>				3428
	<b>PRJ INV OTH CONS:</b>	<b>DIS PAPER/PLAST</b>	4992	<b>OWN:CONS HOUS SUP:DIS PAPER/PLST</b>				3429
	INV OTH CONS:	PACKING MATERIAL	3818	CONS HOUS SUP:PACKING MATERIAL				2262
	<b>INV OTH CONS:</b>	<b>PACKING MATER</b>	5021	<b>CONS HOUS SUP:PACKING MATER</b>				3424
	<b>PRJ INV OTH CONS:</b>	<b>PACKING MATER</b>	5022	<b>OWN:CONS HOUS SUP:PACKING MATER</b>				3425
	INV OTH CONS:	TOILETRIES	3824	CONS HOUS SUP:TOILETRIES				2263
	<b>INV OTH CONS:</b>	<b>TOILETRIES</b>	5033	<b>CONS HOUS SUP:TOILETRIES</b>				3422
	<b>PRJ INV OTH CONS:</b>	<b>TOILETRIES</b>	5034	<b>OWN:CONS HOUS SUP:TOILETRIES</b>				3423
	INV OTH CONS:	TUBELGHTS&LGHT BULB	3825	CONS HOUS SUP:TUBELGHTS&LGHT BUL				2264
	<b>INV OTH CONS:</b>	<b>TBLGHT&amp;LGHT BLB</b>	5035	<b>CONS HOUS SUP:TUBELGHTS&amp;LGHT BUL</b>				3420
	<b>PRJ INV OTH CONS:</b>	<b>TBLGHT&amp;LGHT BLB</b>	5036	<b>OWN:CONS HOUS SUP:TBLGHT&amp;LGHT BL</b>				3421
	INV OTH CONS:	WASH/CLEAN DETERGNT	3827	CONS HOUS SUP:WASH/CLEAN DETERGN				2265
	<b>INV OTH CONS:</b>	<b>WASH/CLEAN DETE</b>	5039	<b>CONS HOUS SUP:WASH/CLEAN DETE</b>				3418
	<b>PRJ INV OTH CONS:</b>	<b>WASH/CLEAN DETE</b>	5040	<b>OWN:CONS HOUS SUP:WASH/CLEAN DET</b>				3419
	INV OTH CONS:	WATER	3828	CONS HOUS SUP:WATER				2266
	<b>INV OTH CONS:</b>	<b>WATER</b>	5041	<b>CONS HOUS SUP:WATER</b>				3399
	<b>PRJ INV OTH CONS:</b>	<b>WATER</b>	5042	<b>OWN:CONS HOUS SUP:WATER</b>				3400
	INV OTH CONS:	WOOD&COAL	3829	CONS HOUS SUP:WOOD&COAL				2267
	<b>INV OTH CONS:</b>	<b>WOOD&amp;COAL</b>	5043	<b>CONS HOUS SUP:WOOD&amp;COAL</b>				3397
	<b>PRJ INV OTH CONS:</b>	<b>WOOD&amp;COAL</b>	5044	<b>OWN:CONS HOUS SUP:WOOD&amp;COAL</b>				3398
	INV OTH CONS:	WORKPLAC DECORATION	3830	CONS HOUS SUP:WORKPLAC DECORATON				2268
	<b>INV OTH CONS:</b>	<b>WORKPLAC DECOR</b>	5045	<b>CONS HOUS SUP:WORKPLAC DECOR</b>				3395
	<b>PRJ INV OTH CONS:</b>	<b>WORKPLAC DECOR</b>	5046	<b>OWN:CONS HOUS SUP:WORKPLAC DECOR</b>				3396
INVENTORY:FOOD & FOOD SUPPLIES			3320	CONS:HOUSEHOLD SUPP				891
	INV FOOD SUP:	BABY&SPECIAL FOODS	3723	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>BABY&amp;SPEC FOODS</b>	4809	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>BABY&amp;SPEC FOODS</b>	4810	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	BREAD&CONFECTIONERY	3724	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>BREAD&amp;CONFECT</b>	4811	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>BREAD&amp;CONFECT</b>	4812	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	EGGS&EGG PRODUCTS	3725	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>EGGS&amp;EGG PRODCT</b>	4813	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>EGGS&amp;EGG PRODCT</b>	4814	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	FRUIT&VEGETABLES	3726	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>FRUIT&amp;VEGETABL</b>	4815	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>FRUIT&amp;VEGETABL</b>	4816	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	GROCERIES	3727	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>GROCERIES</b>	4817	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>GROCERIES</b>	4818	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	MEAT,POULTRY,FISH	3728	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>MEAT,POULT,FISH</b>	4819	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>MEAT,POULT,FISH</b>	4820	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427
	INV FOOD SUP:	MILK&MILK PRODUCTS	3729	CONS HOUS SUP: GROCERIES				2261
	<b>INV FOOD SUP:</b>	<b>MILK&amp;MILK PROD</b>	4821	<b>CONS HOUS SUP: GROCERIES</b>				3426
	<b>PRJ INV FOOD SUP:</b>	<b>MILK&amp;MILK PROD</b>	4822	<b>OWN:CONS HOUS SUP: GROCERIES</b>				3427

### 17. Inventory and Consumable: Food and Food suppliers

The food and food supplies category has been reviewed; the new chart caters for both inventory and consumables categories relating to the purchase of food supplies. Most departments will use the consumables items.

The item is defined as follows:

*Inventories are assets in the form of materials or supplies to be consumed in the production process; in the form of materials or supplies to be consumed or distributed in the rendering of services; held for sale or distribution in the ordinary course of operations or in the process of production for sale or distribution. (GRAP 12 .07).Inventory Food and food supplies includes items like baby and special foods, bread and confectionary, eggs and egg products, fruits (fresh and frozen), groceries, meat, poultry and fish and milk and milk products. Consumable Household suppliers: Groceries item should be used for tea & coffee & sugar etc. for meetings or departmental use. Note that catering for meetings and other departmental activities are separately provided for under catering.*

Old Item Lowest Level	Old Segment Detail No	New Item Lowest Level	New Segment Detail No
INVENTORY:FOOD & FOOD SUPPLIES	3320		
INV FOOD SUP:GROCERIES	3727	CON HOUS SUP: GROCERIES	2261
<b>INV FOOD SUP:GROCERIES</b>	<b>4817</b>	<b>CON HOUS SUP: GROCERIES</b>	<b>3426</b>
<b>PRJ INV FOOD SUP:GROCERIES</b>	<b>4818</b>	<b>OWN:CON HOUS SUP: GROCERIES</b>	<b>3427</b>

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

### 18. Inventory and Consumables: Contraceptives

Contraceptives are spited between inventory and consumables.

The item is defined as follows:

*The item contraceptive caters for female and male condoms, purchased for use in the department. Contraceptives purchased by hospitals are classified as inventory.*

Old Item Lowest Level	Old Segment Detail No	New Item Lowest Level	New Segment Detail No
INV MED:CONTRACEPTIVES	3778	INV MED:CONTRACEPTIVES	946
INV MED CONTRA:FEMALE CONDOMS	3783	INV MED CONTRA:FEMALE CONDOMS	2383
<b>INV MED CONTRA:FEMALE CONDOM</b>	<b>4875</b>	<b>INV MED CONTRA:FEMALE CONDOM</b>	<b>3458</b>
<b>PRJ INV MED CONTRA:FEMALE CONDOM</b>	<b>4876</b>	<b>OWN:INV MED CONTRA:FEMALE CONDOM</b>	<b>3459</b>
INV MED CONTRA:MALE CONDOMS	3784	INV MED CONTRA:MALE CONDOMS	2384
<b>INV MED CONTRA:MALE CONDOMS</b>	<b>4877</b>	<b>INV MED CONTRA:MALE CONDOMS</b>	<b>3456</b>
<b>PRJ INV MED CONTRA:MALE CONDOMS</b>	<b>4878</b>	<b>OWN:INV MED CONTRA:MALE CONDOMS</b>	<b>3457</b>

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
<b>INV MED CONTRA:FEMALE CONDOM</b>	<b>4875</b>	<b>CONS CONSTRA:FEMALE CONSDOM</b>	<b>3393</b>
<b>PRJ INV MED CONTRA:FEMALE CONDOM</b>	<b>4876</b>	<b>OWN:CONS CONSTRA:FEMALE CONSDOM</b>	<b>3394</b>
INV MED CONTRA:MALE CONDOMS	3784	CONS CONTRA:MALE CONDOMS	2274
<b>INV MED CONTRA:MALE CONDOMS</b>	<b>4877</b>	<b>CONSCONSTRA:MALE CONSDOMS</b>	<b>3391</b>
<b>PRJ INV MED CONTRA:MALE CONDOMS</b>	<b>4878</b>	<b>OWN:CONS CONSTRA:MALE CONSDOMS</b>	<b>3392</b>

### 19. Inventory and Consumables: First aid kit

First aid kids are now under inventory as well as consumables. First aid kids for health will be inventory and consumables for departments such as Arts and culture etc.

The item is defined as follows:

*First aid Kit purchased by the department for distribution purposes (i.e. to the public as full kits) is regarded as inventory, while consumable will be for departments that purchase first aid kits for departmental use i.e. medicine, tablets, etc. for the treatment of small ailments and injuries to employees during the course of business.*

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
		<b>INV MED:BANDAGES&amp;DRESSING</b>	4869			<b>CONSS FIRST AID KIT</b>	2275
		<b>PRJ INV MED:BANDAGES&amp;DRESSING</b>	487			<b>OWN:CONS FIRST AID KIT</b>	2276
	INV MED:	FIRST AID KIT	3754		CONS :	FIRST AID KIT	895
		<b>INV MED:FIRST AID KIT</b>	4889			<b>CONSS FIRST AID KIT</b>	2275
		<b>PRJ INV MED:FIRST AID KIT</b>	489			<b>OWN:CONS FIRST AID KIT</b>	2276
	INV MED:	GLOVES,DIS. SUNDRIES	3755		CONS :	FIRST AID KIT	895
		<b>INV MED:GLOVES,DIS. SUNDRIES</b>	4891			<b>CONSS FIRST AID KIT</b>	2275
		<b>PRJ INV MED:GLOVES,DIS. SUNDRIES</b>	4892			<b>OWN:CONS FIRST AID KIT</b>	2276
INVENTORY: MEDICINE				CONS SUPPLIES			331
	INV MEDI:	MEDICINE OTHER	3791		CONS :	FIRST AID KIT	895
		<b>INV MEDI:MEDICINE OTHER</b>	4931			<b>CONSS FIRST AID KIT</b>	2275
		<b>PRJ INV MEDI:MEDICINE OTHER</b>	4932			<b>OWN:CONS FIRST AID KIT</b>	2276

## 20. Consumables: Communication accessories

A new category communication accessory is created under consumable and the item inventory other consumables: cellphone accessories are moved to this category.

The item is defined as follows:

*This includes purchase of Cellphone Accessories and other communication accessories. Cellphone accessories have been classified under CONSUMABLES: COMMUNICATION ACCESSORIES.*

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:	CELLPHONE ACCESSOR	3834		CONS:	COMMUNICATION ACCESSOR	898
		<b>INV OTH CONS:CELLPHONE ACCES</b>	4985			<b>CONS:COMMUNICATION ACCES</b>	2259
		<b>PRJ INV OTH CONS:CELLPHONE ACCES</b>	4986			<b>OWN:CONS:COMMUNICATION ACCES</b>	2260

## 21. Consumables: Stationery, printing and office supplies

Inventory: stationery and printing has been renamed to Consumables: Stationery, printing and office supplies.

The item is defined as follows:

The item is created for Audio Visual Consumables, Government Printers, Magazines/News/Jrnls, Stationery, ART&Drawings, Media Collections, PRNT Cartridges, and PRNTNG Paper.



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

## 22. Property payments

This category provides for all payments related to contractual obligations contributing to the functionality of, for example, building. When this category of items is used, the relevant asset to which it relates should always be selected on the Asset segment.

Under this item provision is made for the payment of municipal services, for example, water, electricity, and waste removal. The structure of the chart provides for detailed posting level items to be added at the discretion of the user department, for example, water, electricity, sanitation, waste removal or a general item.

This category amongst other also provides for the payment of contractor services towards outsourced maintenance and repair, upgrade and addition and refurbishment and rehabilitation of buildings and other fixed structures.

Items such as financial and advisory: financial management from consultants and professional service has been added under property payment as Outsourced items. These items are added for departments to show outsourced spending per low level item.

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 <b>OUTS P/P:CONTRACTD MAINT</b> PRJ P/P:CONTRCTD MNT, IMPROVE			P/P:CONTRCTD MAINT, IMPROVE PROP <b>OUTS P/P:CONTRACTD MAINT</b> PRJ P/P:CONTRCTD MNT, IMPROVE		3872
			P/P:CONTRCTD UPG&ADD PROP		874
			<b>OWN:P/P:CONTRCTD UPG&amp;ADD</b>		2196
			P/P:CONTRCTD REF&REH PROP		875
			<b>OWN:P/P:CONTRCTD REFURB&amp;REHAB</b>		2195

Old Item Lowest Level		Old Segment	New Item Lowest Level			New Segment
5	6	Detail No	5	6	7	Detail No
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	<b>P/P:WATER</b>			3389
			<b>OWN:P/P:WATER</b>			3390
			P/P:ELECTRICITY			2192
			<b>P/P:ELECTRICITY</b>			3387
			<b>OWN:P/P:ELECTRICITY</b>			3388
			P/P:SEWERAGE			2193
			<b>P/P:SEWERAGE</b>			3385
			<b>OWN:P/P:SEWERAGE</b>			3386
			P/P:WASTE/REFUSE REMOVAL			2194
			<b>P/P:WASTE/REFUSE REMOVAL</b>			3383
			<b>OWN:P/P:WASTE/REFUSE REMOVAL</b>			3384

### 23. Travel and subsistence

The naming "WITH/WITHOUT OPERATOR" under TRAVEL AND SUBSISTENCE has been removed, thus there is now one item for each classification. T&S DOM WITHOUT OP: KM ALL (OWN TR) and T&S DOM WITHOUT OP:GG VHCL has been moved to Fleet services.

The item is defined as follows:

*Travel and subsistence includes all domestic and foreign travel related expenditure paid for employees and non-employees. This item in specific covers expenditure on accommodation cost, food and beverage, incidental cost, and car rental paid for official travelling purposes. Resolutions and Remuneration Allowances and Benefits and Financial Manual issued by the DPSA as well as Departmental policies on Travel and Subsistence apply when these expenditure are incurred.*

### 24. Travel and Subsistence Domestic: Transport and Shuttle Services

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 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				

## 25. Travel and Subsistence Foreign: Transport and Shuttle Services

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				

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 TRNS 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

## 26. Interest

Own account interest items have been removed because the interest portion is not capitalised to the cost of the project.

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				

## 27. 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.

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