

# Annexure A – FAQ Database queries & responses

## Introduction

To date various *m*SCOA related queries have been addressed through the *m*SCOA frequently asked questions (FAQ) database. The query numbers of some important queries and responses raised through the FAQ database are listed in the table below for non-pilot municipalities' consideration. The responses contain valuable information that can assist non-pilot municipalities to better understand the *m*SCOA tables and how similar challenges have been resolved by pilot - municipalities. All the information can be accessed from the FAQ database.

You can access the database or (if you have not yet registered as a user) register on the FAQ database at the following link: <http://mscoafaq.treasury.gov.za/Main.aspx>

We have included guidance on how to extract queries or register a new query on the FAQ database in **Annexure B** to Municipal SCOA Circular No.3.

Subject Matter	Query Reference	Segment
Agency Service	1933 / 2321 / 2597 / 3643 / 2314	Item, Project & Fund
Auditor-General	2033	All
Budget/Planning	2458 / 2273 / 1686 / 2178 / 2179 / 2263 / 2268 / 2183 / 2274 / 2275 / 2276 / 2277 / 2278 / 2279 / 2269 / 2270 / 2271 / 2180 / 2181 / 2182	All
Change Management	1887 / 1891 / 1889 / 1748 / 1751 / 1752 / 1898 / 1922 / 1906 / 1900 / 1883 / 1897 / 2155 / 1884 / 1885 / 1886 / 1890 / 1888 / 1749 / 1635 / 1901 / 1902 / 1746 / 1896 / 1893	All
Clarity on <i>m</i> SCOA	2323 / 2281 / 2521 / 4669 / 2632	All
Closing of Periods	2262	All
Code Structure	1497 / 1512 / 2532 / 1507 / 1509 / 1537 / 1649 / 1700 / 1715 / 1536 / 2302 / 1510 / 1513 / 1502 / 1518 / 1520 / 1833 / 2158 / 2301 / 1504 / 1498 / 1514 / 1516 / 2303 / 2491	All
Control, Interface and Clearing Accounts	2005 / 2627 / 2006 / 1770 / 1774 / 1775 / 2626 / 4706 / 1768 / 1769 / 1771 / 1772 / 1773	Item: Assets and/or Liabilities

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Subject Matter	Query Reference	Segment
Corrections	2320	All
Costing	1935 / 2348 / 2349 / 2383 / 2002 / 2317 / 1967 / 2575 / 1952 / 1626	Costing
Current Assets	2594 / 4656 / 2613 / 2547 / 3646 / 1572 / 2444 / 2465 / 2546 / 4704	Item: Assets
Current Assets: Straight-lining of Operational Leases	2248	Item: Assets
Current Assets: Cash and Cash Equivalents	1653 / 2008 / 2025 / 2420	Item: Assets
Current Assets: Inventory	2325 / 2495 / 4659 / 2394 / 1573 / 2457 / 2483 / 1721 / 2496 / 2542 / 2009 / 2106 / 2635 / 2266 / 2251	Item: Assets
Current Assets: Property Rates	1634	Item: Assets
Current Assets: Trade and Other Receivables from Exchange Transactions	2447 / 2479 / 2337 / 2338 / 2339 / 2480 / 2485 / 1576 / 2057 / 2109	Item: Assets
Current Assets: Trade and Other Receivables from Non-exchange Transactions	2474 / 2341 / 2055 / 2107 / 2108 / 2247 / 2249 / 2056 / 1574 / 1575 / 2446	Item: Assets
Current Liabilities	2610 / 2448 / 2450 / 2449 / 2528 / 1565 / 2471 / 2497 / 2529 / 2612 / 2531 / 2571 / 3648 / 2456 / 2573 / 2609 / 2530 / 2451 / 1555 / 1556 / 1557 / 1558 / 1559 / 1560 / 1561	Item: Liabilities
Data Loading Issues	2029 / 2030 / 2031 / 2032 / 2028	All
Employee Benefit: Position Paper	2384 / 2606 / 2185 / 2559 / 2191 / 2607 / 2501 / 2558 / 2282 / 1776 / 2191 / 2189 / 2190 / 4691 / 4692 / 4705 / 4708 / 2023 / 1641 / 1644 / 1912	Item: Expenditure, Assets and Liabilities
Exchange Revenue	2467 / 3635 / 2503 / 2582 / 2583 / 2434 / 2328 / 2333 / 2344 / 2423 / 2429 / 2432 / 2331 / 2424 / 2435 / 2502 / 2285 / 2566 / 2584 / 2585	Item: Revenue
Expenditure	2357 / 2370 / 3634 / 2393 / 2386 / 2470 / 2475 / 2362 / 2382 / 2358 / 2489 / 2368 / 4699 / 2486 / 2369 / 2364 / 2366 / 2361 / 1738 / 1925 / 2359 / 1737 / 2385 / 2469 / 2539	Item: Expenditure

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Subject Matter	Query Reference	Segment
Expenditure versus Project	4664 / 1613 / 1614 / 1831 / 1611	Item: Expenditure
Expenditure: Administrative Fees	1692	Item: Expenditure
Expenditure: Bulk Purchases	2544 / 1823 / 1603	Item: Expenditure
Expenditure: Contracted Services	2439 / 2431 / 1937 / 2334 / 2425 / 1736 / 1928 / 2440 / 2441 / 2487 / 4667 / 2426 / 4674 / 4694 / 1931 / 2438 / 4668 / 1830 / 1916 / 1923	Item: Expenditure
Expenditure: Councillor Remuneration	1757 / 4693 / 1758 / 1915 / 2421	Item: Expenditure
Expenditure: Depreciation	2514 / 1719 / 2577	Item: Expenditure
Expenditure: Interest	1617	Item: Expenditure
Expenditure: Inventory	2568 / 1927 / 1612	Item: Expenditure
Expenditure: Operating Leases	1914	Item: Expenditure
Expenditure: Operational	2351 / 2505 / 2526 / 2554 / 2555 / 2442 / 2527 / 2468 / 2443 / 2556 / 4698 / 2639 / 4695 / 2350 / 2430 / 1930 / 2552 / 4700 / 4701 / 4702	Item: Expenditure
Expenditure: Provision	1616 / 1602	Item: Expenditure
Expenditure: Travel and Subsistence	1759	Item: Expenditure
Final Version	2318	All
Fines and Penalties	2418 / 2186 / 2287 / 3645 / 2478	Item: Revenue and Assets
Fixed and Intangible Assets	2504 / 3644 / 2628	Item: Assets
Free Basic Services and Revenue Foregone	1761 / 1763 / 1765 / 2226 / 2227 / 2327 / 2228 / 2229 / 1766 / 2225 / 2272 / 1764 / 1762 / 1767 / 2230 / 2231 / 2232 / 2233 / 2234 / 2235 / 2236 / 2237 / 2238 / 2239 / 2240	Item: Expenditure and Project
Function	2021 / 2379 / 4666 / 2467 / 2003 / 1519 / 2313 / 2378 / 2026 / 2588 / 2625 / 2622 / 2623 / 2377 / 2466 / 2316 / 2372 / 3638 / 2492 / 1960 / 1961 / 1499 / 2380	Function
Function Revision	1681 / 1702 / 1712 / 1706 / 1786 / 1704 / 1673 / 1675 / 1652 / 1713 /	Function

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Subject Matter	Query Reference	Segment
	1705 / 1707 / 1708 / 1799 / 1829 / 1909 / 1785 / 1672 / 1676 / 1674 / 1539 / 1597 / 1703 / 1679 / 1701	
Funding	1580 / 1959 / 1957 / 2599 / 4688 / 2375 / 4665 / 1958 / 1828 / 2638 / 2110 / 2137 / 2138 / 2139 / 2374	Funding and Item: Revenue
Gains and Losses	2506 / 4656 / 1972 / 2343	Item: Gains and Losses
General Ledger Detail	2453 / 1739 / 1654 / 1656 / 1647 / 1650 / 1651 / 1871 / 1839 / 1662 / 1663 / 1664 / 1832 / 1660 / 1657 / 1855 / 1844 / 1847 / 1879 / 1873 / 1874 / 1875 / 1876 / 1877 / 1878	All
GRAP 32 – Concession Arrangements	2261	All
Housing Scheme	2252 / 2250	Item: Revenue, Expenditure, Assets and Liabilities, Fund and Project
Illustration	2283	All
Impairment	2507 / 2508 / 2587 / 2243 / 2244 / 2245 / 2288	Item: Gains and Losses and Assets
Item	2463 / 2464 / 2461 / 3640 / 2460 / 2462 / 1963 / 1964 / 1965	Item
Item Segment: Detail	1973	Item
Item Segment: Some Concerns	1978 / 1977 / 1974 / 1975 / 1976 / 1979	Item
Item: Default	2304	Item
Maintenance and Fleet Management	2168 / 2169	Project and Item: Expenditure
Major Challenges	1984 / 1994 / 1998 / 1999 / 1995 / 1983 / 1986 / 1987 / 1993 / 1985 / 1996 / 1997 / 1988 / 1989 / 1990 / 1991 / 1992	All
Mapping	2001 / 2347 / 2000 / 1648	All
Municipal Standard Classification	1962 / 1596	Municipal Standard Classification
Net Assets	2590 / 2591 / 2589 / 2454 / 1545 / 1542 / 2036 / 2038 / 2540 / 2284 / 2037 / 1543 / 1544 / 2455 / 1546 /	Item: Net Assets

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Subject Matter	Query Reference	Segment
	1547 / 2039 / 2040 / 2081 / 2082 / 2083 / 2084 / 2085 / 2086	
Non-current Assets	2354 / 2524 / 2617 / 2356 / 2509 / 2523 / 2593 / 2544 / 2548 / 2476 / 2459 / 2256 / 2051 / 2105 / 2253 / 2254 / 2257 / 2258 / 2053 / 2050 / 2637 / 4672 / 2477 / 2481	Item: Assets
Non-current Liabilities	2592 / 2608 / 1551 / 1548 / 2473 / 1550 / 2042 / 2043 / 2044 / 2087 / 2088 / 2089 / 2090 / 2091 / 1549 / 1552 / 1554 / 2041 / 2636	Item: Liabilities
Non-piloting Project Plan	1671	All
Operational Expense: Contribution to Provision	2187 / 2188 / 2196 / 2193 / 2222 / 2195 / 2202 / 2203 / 2204 / 2205 / 2206 / 2207 / 2208 / 2209 / 2210 / 2211 / 2212 / 2213 / 2214 / 2215 / 2216 / 2217 / 2218 / 2219 / 2220	Item: Expenditure
Position Paper: Employee Benefits	2452 / 2224 / 2243	Item: Expenditure, Liabilities and Assets
Posting Level Detail	2286	All
Project	1926 / 2387 / 1956 / 2312 / 2601 / 2004 / 1980 / 1540 / 1917 / 1696 / 4710 / 4673 / 1697 / 1698 / 1918 / 1919 / 1621 / 1921 / 1955 / 2388 / 2389 / 2390 / 2537 / 1982 / 2391	Project
Property Service	2034	Function
Provisions	4657 / 1934 / 2170 / 2171 / 2177 / 2172 / 2173 / 2174 / 2175 / 2176 / 4681	Item: Expenditure and Liabilities
Regional Identifier	2345 / 2602 / 1632 / 3637 / 2027 / 1627 / 2535 / 1688 / 1827 / 2596 / 2619 / 1628 / 1623 / 1624 / 1625 / 1646 / 1629 / 1630 / 1631 / 1966 / 2022 / 3652 / 4711	Regional
Reporting	1714 / 1534 / 2512 / 2517 / 2519 / 2522 / 1538 / 2510 / 1535 / 2307 / 2515 / 2513 / 2308 / 2309 / 2310 / 2311 / 2355	All
Reserves and Funds	2241	Item: Net Assets
Revenue	2586 / 4671 / 2412 / 2595 / 2141 / 2482 / 2545 / 2402 / 2403 / 2140 / 2411 / 2143 / 2144 / 2419 / 2410 / 2152 / 2400 / 2142 / 2494 / 2488 /	Item: Revenue

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Subject Matter	Query Reference	Segment
	2150 / 2409 / 2413 / 2148 / 2121	
Revenue: Insurance Claims	1588 / 2065	Item: Revenue
Revenue: Interest, Dividends and Rent on Land	2342 / 2565 / 1590 / 1594 / 1913	Item: Revenue
Revenue: Licences and Permits	1733 / 2353 / 2437 / 2484 / 2436 / 1734 / 1735 / 2336 / 1591	Item: Revenue
Revenue: Operational Revenue	1725 / 1946 / 1723 / 1950 / 1949 / 2067 / 2551 / 1724 / 1947 / 1592 / 1593 / 1689 / 1690 / 1695 / 2563	Item: Revenue
Revenue: Property Rates	2407 / 2406 / 1600 / 2404 / 2352 / 2536 / 1722 / 2012 / 2401 / 1595 / 2013 / 3651	Item: Revenue
Revenue: Sales of Goods and Rendering of Services	1728 / 1729 / 1730 / 1726 / 1727 / 4678	Item: Revenue
Revenue: Service Charges	2398 / 2396 / 1718 / 1731 / 1732 / 2015 / 2018 / 2014 / 2020 / 1589 / 2019 / 2016 / 2017	Item: Revenue
Revenue: Waste Water	1938	Item: Revenue
Revenue: Agency Services	2066	Item: Revenue
Risk Management	1882 / 2267 / 1670	All
mSCOA Tables	4675 / 1508 / 1720 / 1740 / 1910 / 2533 / 2553 / 4651 / 4652 / 1717 / 1687 / 1825 / 1541 / 1505 / 1506 / 1880 / 2499 / 4707 / 1716 / 1511 / 1577 / 1667 / 1669 / 1633 / 1755	All
Segment	2280 / 2381 / 4690	All
Stakeholder: Department of Water and Sanitation (DWS)	2335 / 2111 / 2289 / 1579 / 1691 / 2395 / 2305	All
Stakeholder: NERSA	2335 / 2111 / 2289 / 1579 / 1691 / 2395 / 2305	All
Statement of Financial Position	2010 / 2011	Item: Assets, Liabilities and Net Assets
Tariff versus Accounts	2322	Item: Revenue
Third Party Vendors	1881	Item: Expenditure
Transfers and Subsidies	2605 / 2514 / 3649 / 2500 / 1578 / 1932 / 1945 / 1951 / 2058 / 1760 / 4676 / 2167 / 2306 / 4696 / 2060 /	Item: Revenue

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Subject Matter	Query Reference	Segment
	2061 / 2062 / 1939 / 1942 / 1943 / 1944 / 1581 / 1582 / 1583 / 1584	
Transfers and Subsidies: Expenditure District Municipalities	2024	Item: Expenditure
Various Detail	3641 / 2631 / 2319 / 2142	All
VAT	2145 / 2146 / 1503 / 1941 / 2165 / 2166 / 2346 / 2290 / 2291 / 1754 / 2160 / 2161 / 2162 / 2163 / 2164 / 2295 / 2296 / 1668 / 2293 / 2294 / 2159	Item and Function
Vote Numbers	1970 / 1971 / 1969 / 1968 / 4689	All