

SCOA Integrated Consultative Forum

Agenda Item 4: SCOA Tables and Detail Documents

Presented by National Treasury: Chief Directorate Local Government Budget Analysis – 1 August 2014



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SCOA Tables and Detail

Documents

- Summary of SCOA Segments
- Item Segment
 - Introduction
 - Revenue
 - Expenditure
 - Assets, Liabilities and Net Assets
 - Gains and Losses
- Costing Segment
- Function Segment
- Project Segment
- Regional Segment
- Funding Segment



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SCOA Detail Documents - Content

- ❑ Overview of the Segment
- ❑ Illustration: High-level Classification
- ❑ Design Principles
- ❑ Legislative and Regulatory Requirements 
- ❑ Transactions by Business Process to be allocated in this Segment
- ❑ Category Links and Business Rules 
- ❑ Preparation for SCOA Conversion
- ❑ Frequently Asked Question 



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SCOA Segment: Item - Revenue

- ❑ Changes
 - Version 5 to 5.1 – Non Changes in Structure
- ❑ Code Structure
 - Prefix – IR
 - 13 fields 3 characters
- ❑ [Posting Level, Breakdown and Information Required](#)
- ❑ Recommendations



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SCOA Segment: Item – Revenue

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
Yes	No [No detail required]	General rule if more needed request to SCOA Technical Committee
No	No [SCOA Technical Committee to add detail]	Information must be provided to SCOA TC to add posting level detail.
		Discontinued Operations
		Agency Services: District Municipalities / National / Provincial
		Transfers and Subsidies <ul style="list-style-type: none"> • Capital/Operational <ul style="list-style-type: none"> • Monetary/In-kind <ul style="list-style-type: none"> • District Municipalities [DM] • Provincial Departments [PD] <i>NB Responsibility as indicated</i>
		Share of Surplus Associate/Joint Ventures/Minorities
		Surcharges and Taxes



SCOA Segment: Item - Expenditure

- Changes
 - Version 5 to 5.1 – Non Changes in Structure
- Code Structure
 - Prefix – IE
 - 13 fields 3 characters
- [Posting Level, Breakdown and Information Required](#)
- Recommendations



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SCOA Segment: Item – Expenditure

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [No detail required or label]	General rule if more needed request to SCOA Technical Committee
No	No [SCOA Technical Committee to add detail]	Information must be provided to SCOA TC to add posting level detail.
No	Yes	Add detail: <ul style="list-style-type: none">• Designation for SM Employee Related Cost• NB: Transfers and Subsidies District Municipalities to be set-up in SCOA



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SCOA Segment: Item – Gains and Losses

- ❑ Changes
 - Version 5 to 5.1 – Major Changes
 - Separate table
- ❑ Code Structure
 - Prefix – IX
 - 13 fields 3 characters
- ❑ [Posting Level, Breakdown and Information Required](#)
- ❑ Recommendations



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SCOA Segment: Item – Gains and Losses

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [No detail required or label]	General rule if more needed request to SCOA Technical Committee
Yes	No [SCOA Technical Committee to add detail]	Information must be provided to SCOA TC to add posting level detail.



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SCOA Segment: Costing

- ❑ Changes
 - Version 5 to 5.1 – Major Changes
- ❑ Code Structure
 - Prefix – CX
 - 13 fields 3 characters
- ❑ [Posting Level, Breakdown and Information Required](#)
- ❑ Recommendations



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SCOA Segment: Item – Costing

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [No detail required or label]	General rule if more needed request to SCOA Technical Committee, groups e.g. Internal billing, activity based recoveries and departmental charges
Yes	No [SCOA Technical Committee to add detail]	Information must be provided to SCOA TC to add posting level detail, example “default”
Yes	Yes	Expand classification to include more detail than the minimum requirements



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SCOA Segment: Function

- ❑ Changes
 - Version 5 to 5.1 – Aligned to GFS Structure

- ❑ Code Structure
 - Prefix – FC
 - GFS code field 1 4 characters
 - 12 fields 3 characters

- ❑ [Posting Level, Breakdown and Information Required](#)

- ❑ Recommendations



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SCOA Segment: Function

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [No detail required or label]	General rule if more needed request to SCOA Technical Committee, groups e.g. Internal billing, activity based recoveries and departmental charges
Yes	Yes	To provide for integration of municipal standard classification



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SCOA Segment: Project

- ❑ Changes
 - Version 5 to 5.1 – Detail removed for materials and supplies, employee related cost and contractors
 - Removed “adding projects” guided by posting level and breakdown

- ❑ Code Structure
 - Prefix – PC/PD/PO
 - 13 fields of 3 characters

- ❑ [Posting Level, Breakdown and Information Required](#)

- ❑ Recommendations



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SCOA Segment: Project

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [Label]	General rule if more needed request to SCOA Technical Committee, groups e.g. Internal billing, activity based recoveries and departmental charges
No	Yes	Add project
Yes	No	No detail to be added, for example: <ul style="list-style-type: none">• Municipal Running Cost• NERSA – typical work streams• Operational Cost for Water and Electricity Infrastructure



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SCOA Segment: Regional

- ❑ Changes
 - Version 5 to 5.1 – No changes except for posting level and breakdown

- ❑ Code Structure
 - Prefix – RX
 - 13 fields of 3 characters

- ❑ [Posting Level, Breakdown and Information Required](#)

- ❑ Recommendations



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SCOA Segment: Regional

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [Label]	General rule if more needed request to SCOA Technical Committee, groups e.g. Internal billing, activity based recoveries and departmental charges
No	No	Municipalities to provide detail to SCOA TC to add posting levels
Yes	No	No detail to be added, for example: <ul style="list-style-type: none">• No Regional Indicator• Whole of the Country• Whole of the Province



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SCOA Segment: Fund

- ❑ Changes
 - Version 5 to 5.1 – No changes except for posting level and breakdown

- ❑ Code Structure
 - Prefix – FX
 - 13 fields of 3 characters

- ❑ [Posting Level, Breakdown and Information Required](#)

- ❑ Recommendations



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SCOA Segment: Fund

Posting Level, Breakdown and Information Required

Posting Level	Breakdown/Principle	Information Required
No	No [Label]	General rule if more needed request to SCOA Technical Committee, groups e.g. Internal billing, activity based recoveries and departmental charges
No	No [Provide detail to SCOA TC]	Information required: <ul style="list-style-type: none">• Taxes and Surcharges (See Revenue)• Transfers and Subsidies (See Revenue Provincial and District Municipalities)
Yes	No [N/a]	No detail to be added or General rule
Yes	Yes	Add detail for: <ul style="list-style-type: none">• Borrowing• Cash Backed Reserves• Special Rating Areas

