

SCOA INTEGRATED CONSULTATIVE FORUM

MUNICIPAL REGULATIONS ON SCOA PHASE IV

CHANGE MANAGEMENT AND PILOTING

SCOA Tables Changes

Presented by National Treasury: Chief Directorate Local Government Budget Analysis



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SCOA Tables Changes

No – changes made to:

1. Function
2. Costing



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SCOA Tables Changes - Project

1. Expanded Typical Work Stream: Capacity Building, Training and Development
2. FMG – Specific Projects



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SCOA Tables Changes – Fund

1. Added: Revenue: General Revenue - Agency Services



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SCOA Tables Changes – Item: Assets, Liabilities and Net Assets

1. Current Assets: Current Portion Non-current Receivable – Finance Leases
2. Current Assets: Other Current Financial Assets - Operating Lease - Straight Lining
3. Current Assets: Inventory - Work-in-progress Housing Stock
4. Non-current Assets: Other Non-current Financial Assets - Operating Lease Receivable
5. Provisions: Other Receivables from Non-exchange Transactions – Impairment – Fines and Penalties
6. Trade Creditors: Unallocated Deposits / Unissued Prepaid Electricity
7. Default – If secondary cost allocated in “Costing Segment”



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SCOA Tables Changes – Item: Gains and Losses

Posting Level Changed for:

- Non Revenue Water Losses



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SCOA Tables Changes – Item: Expenditure

1. Bad Debt Written-off: Fines, Penalties and Forfeits
2. Prepaid Water Vendors
3. Bonuses / Bonuses - Cost Capitalised to PPE (Credit Account)
4. Entertainment
5. Leave Pay / Leave Pay: Cost Capitalised to PPE (Credit Account)
6. Bonuses / Bonuses - Cost Capitalised to PPE (Credit Account)
7. Leave Pay / Leave Pay: Cost Capitalised to PPE (Credit Account)
8. Overtime
9. Housing Stock
10. Contribution for the Rehabilitation of Landfill Sites
11. Default – If secondary cost allocated in “Costing Segment”



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SCOA Tables Changes – Item: Revenue

1. Phase-in Reductions/Discounts
2. Western Cape Provincial Department of Public Works and Roads
 - Road Ordinances
 - Driver's License Card
 - Vehicle Registration
3. Insurance Refund
4. Sale of Property
5. Insurance Proceeds
6. Sale of Housing Stock
7. Default



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