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# STANDARD CHART OF ACCOUNT SPECIFIC TO LOCAL GOVERNMENT

*SCOA for MUNICIPALITIES - mSCOA*

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## Function Segment

*September 2021 (Version 6.5)*

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# FUNCTION SEGMENT

## Background to the Segment

### Relevance of the Functional Segment, Methodologies and the Application thereof within the Context of *mSCOA*

In Municipal SCOA, the Function Segment provides the perspective for aggregated reporting across the three (3) spheres of government. This section, by providing background information, aims to facilitate better understanding of the purpose of this Segment. It is therefore important to note that the National Treasury MFMA Circular 12 on the Definition of a 'Vote' in the MFMA forms the basis for this discussion and is available on the National Treasury web page <http://mfma.treasury.gov.za/Circulars>. It is crucial that a person using this project detail document is therefore familiar with MFMA Circular 12 beforehand. The municipal 'organisational structure' (as unique to and defined by every individual municipality) determines the "vote" structure whereas 'function/ sub-function' is the standardised equivalent of "votes" directly aligned to functions and sub-functions.

The "vote" in a municipal context provides, at the highest-level of the administration, a budget structure for appropriate service-delivery and performance. Budget appropriations and subsequent reporting by "vote" allow for effective administration, policy-setting and measurement of service-delivery performance.

The structure of a "vote" is key to the development and preparation of various processes and priority setting in the municipality to enhance consultation, budgeting, service-delivery implementation (as outlined in the SDBIP), monthly, quarterly and annual reports (in-year and end-of-year reporting), and to determine matters that relate to irregular and unauthorised expenditure. The Function / Sub-function (or the vote as defined) is therefore an important classification to record a transaction within the *mSCOA* classification structure.

The definition of a "vote" included in section 1 of the MFMA provides the initial point of reference and defines a "vote" as: "(a) *one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned*".

The term "vote" is used to divide the budget into segments and the municipal council then approves the budget according to the votes (segments) by means of a council resolution. The definition requires "votes" to be defined at the departmental or functional-level. The reason

being that municipalities are structured around departments, which in most instances tend to be linked to specific functions. The main driver of all municipal transactions is therefore “function”.

Senior managers head departments/ functions, which makes it easier for the “vote” of a department to be used to facilitate accountability for service-delivery and- budget implementation as well as performance management in accordance with annual performance agreements. In structuring accountability, senior managers form part of top management and report directly to the municipal manager (MFMA section 77).

Apart from facilitating accountability, the “vote” at functional level, allows for comparisons between municipal budgets; a comparison of the annual budget year-on-year (even if the organisational structure is amended by a shift of departments/ functions); and a comparison and benchmarking of the budgets of different municipalities in South Africa and other countries. These comparisons are however, only possible if there are consistent definitions for “votes, departments and functions”.

## Definitions of “Vote” in terms of Departments or Functions

The first point to note is that every department in the municipality needs to be defined in terms of one or more broad functions (e.g. electricity, water and sanitation, etc.). Additionally, to facilitate comparisons, functions in government must be related to an international classification system like the Government Finance Statistics (GFS) system.

GFS functions provide a reasonably high-level grouping of related service-delivery activities for local government, and it is important that whatever organisational structure a municipality has, it can relate them to GFS sub-functions to the extent that this is possible.

The classification framework provided for in Version 6.1 of the *mSCOA* Tables considered the functional classification for expenditure, provided for in the 2014 release of the Classification of Functions of Government (COFOG Manual). COFOG was developed in 1999 by the Organisation for Economic Co-operation and Development and published by the United Nations Statistical Division as a standard classifying the purposes of government activities.

The municipal strategic goals as articulated in the municipal integrated development plan (IDP) should also be linked to the function / sub-functions, which will ensure that managers are aware of how their organisation’s budget and plans are all linked to the IDP of the municipality.

The structure of a vote (within the Municipal Standard Classification (MSC) segment) should therefore not require a re-organisation or restructuring of the municipality, as long as a municipality largely defines its departments around key functions or sub-functions.

Departments may also perform cross-functional activities such as centralised revenue management and collection; one department may collect revenue for functions such as electricity, water, waste removal and so on while other departments may be responsible for the distribution of electricity and water.

A further example is the department of roads within the municipality which may also be responsible for street lighting. In this regard the electricity function and the vote is divided between two different departments as the department of roads will have two votes – one for roads, and one for electricity (sub-function street-lighting).

This example illustrates that the (classification structure at the functional level) is flexible and can be adjusted to accommodate any organisational structure. Such flexibility will be possible as long as each “vote” or department is broken down for reporting into functions (or sub-functions and sub-sub-functions), according to the organisation structure and management requirements of the municipality.

Considering the reporting complexities created by municipalities using the municipal organisational structure and managerial refinements as the vote structure, it is highly recommended that the “functional classification” be adopted by all municipalities as their respective “vote” structure.

The format of the budget introduced with the implementation of the Municipal Budget and Reporting Regulations, 2009 focuses on outputs, and is meant to be a reasonably high-level strategic document. On the other hand, the service-delivery and- budget implementation plan (SDBIP) is a more detailed management implementation plan for the annual budget.

By requiring the “vote” to be at a high-level (department and functional area), the MFMA enables councillors to focus on policy and strategy while providing the mechanisms to hold management accountable for service-delivery and- budget implementation.

The level of the “vote” for the purposes of the MFMA should therefore be arranged around functions and sub-functions, and aligned to senior managers. This principle was followed through to the design principles applied in the classification structure for the Function segment. Note that in most instances this does not require organisational changes, as the vote format is flexible.

One of the key reforms required by the MFMA is to link measurable performance objectives to each “vote”, to ensure that municipalities are accountable to the community for service delivery as well as expenditure and revenue (See National Treasury MFMA Circular No. 13 on the Service Delivery and Budget Implementation Plan (SDBIP)).

The measurable performance objectives must be broken-down into specific objectives for sub-functions, to be published in the budget or SDBIP, and incorporated into the performance agreements of all managers in the municipality. It is therefore possible for a function to be shown under more than one senior manager (department). This requirement for reporting non-financial information will not immediately be met through the *mSCOA* regulation but cannot be ignored.

It should be noted that within a vote, some categories of expenditure are required to be exclusively appropriated. This includes, for each vote, capital and operating expenditure, as well as key sub-functions. Measurable performance objectives are to be included for each vote; and they will generally also be required for all or most sub-functions.

The municipality needs to allocate the activities carried-out by each senior manager’s department to one or more of the sub-functions. This approach recognises the dynamism of any organisation, although allowing for reporting in the functional manner.

Ensuring the “vote” is always at the function-level will assist with comparing budgets across years for the same municipality, even if its organisational form changes over time. Furthermore, it will assist with comparisons across municipalities and support the setting of benchmarks across the sectors e.g. water, electricity, etc.

The SDBIP should provide a matrix that links the departments and the responsibilities of each senior manager within that department, with the relevant sub-function and include the budget for each sub-function. If more than one senior manager contributes to a function, this function will need to be shown separately under each senior manager for their component.

## The Budget Resolution

The definition of “vote” in the MFMA talks of appropriating (assigning/ allocating) money. MFMA sections 17 and 24 requires approval of operating expenditure, capital expenditure and measurable performance objectives for each “vote”. Revenue forms an integral part of this process and requires the approval of appropriate tariffs and charges. This ensures that service-delivery targets can be achieved if allocated to specific functions of the municipality

and each senior manager can be held accountable for service-delivery and budget implementation within their area(s) of responsibility.

Budget documents supporting the budget resolution should set-out operating expenditure, capital expenditure, tariffs, revenue, service-delivery targets and other performance indicators for each function and sub-function for each senior manager (though the council resolution does not have to formally include or be approved in such detail).

## Adjusting Revenue, Expenditure and Service-delivery Targets

Following the previous discussions, it is clear that management can only incur expenditure, collect revenue and deliver services according to the budget resolution approved by the municipal council. Any expenditure incurred that is not in accordance with a vote (or exceeds the amount of a vote) approved by council is classified as unauthorised expenditure, which sets-off corrective and disciplinary mechanisms against the accounting officer and / or responsible official(s).

The municipal administration may not at will move funds between votes (approved by the municipal council). Any movement of funds between “votes” and alteration of service-delivery targets or performance indicators therefore requires an adjustment budget and a further council resolution. This means, a municipal council resolution is required to deviate from the original council resolution that approved the budget. Some guidelines have been provided for virements in the mSCOA Circular 8.

Keeping the “vote” at a high-level (when council approves such) allows senior managers to move expenditure and revenue as necessary within a “vote” without an adjustments budget provided the overall revenue, expenditure and performance objectives for that “vote” are not negatively affected.

Furthermore, in-year reporting (monthly, quarterly, mid-year) and annual reporting requires comparison between projections and actual results achieved. Managers are expected to manage service-delivery and budget implementation within the bounds of the budget resolution and will be accountable for performance in this regard. They are expected to report on service-delivery outputs linked to their budgets.

In terms of the requirements of section 17 of the MFMA, expenditure is determined by vote as well as revenue for the current and following two years, funds are thus appropriated by vote.

## Agency-principal Relationship

A municipality is a creature of statute and only has those functions assigned to it in terms of the Constitution. There are however circumstances where a municipality may perform functions (that are not core to its Constitutional mandate) on behalf of another sphere of government or even another municipality. These non-core functions are commonly known as “agency services”. The Function segment’s structure provides for a classification of “non-core services” per function provided for in the Constitution.

The arrangement depends on the municipality to agree with a national, provincial department or district municipality to perform the administration of the function. Similar arrangements may exist between district and local municipalities. It is important in these arrangements to consider any potential VAT implications.

### ***VAT 419 Guide for Municipalities***

The VAT 419 guide concerns the application of the value-added tax (VAT) law in respect of municipalities. Although fairly comprehensive, the guide does not deal with all the legal detail associated with VAT and is not intended for legal reference. Technical and legal terminology has also been avoided wherever possible. For details in respect of the general operation of VAT, refer to the Guide for Vendors (VAT 404) which is available on the South African Revenue Service (SARS) website. In April 2020 SARS issued Foreign Donor Funded Project guidance was issued and should be referred to implement the correct VAT treatment for any such projects.

Chapter 3 of the VAT 419 Guide for Municipalities provides some important information on “agent versus principal” in determining the VAT consequences of a transaction.

1. In order to correctly apply the VAT legislation to the concept of agents, it is necessary to identify and understand the concept of an “agent” as understood in common law.
2. An agency is a contract whereby one person (the agent) is authorised and required by another person (the principal) to contract or to negotiate a contract with a third person, on the latter’s behalf.
3. The agent in representing the principal, creates, alters or discharges legal obligations of a contractual nature between the principal and the third party. The agent therefore provides a service to the principal and normally charges a fee (generally referred to as a “commission” or an “agency fee”) but does not acquire ownership of the goods and/or services supplied to, or by, the principal.

4. This agent/ principal relationship may be expressly construed from the wording of a written agreement or contract concluded between the parties. Where a written agreement or contract does not exist, the onus of proof is on the person who seeks to bind the principal and demonstrate that the relationship was that of a principal and agent.

An understanding of the relationship between the parties is therefore a requirement in understanding the treatment of taxable supplies made by the parties. The differences between an agent and a principal can be summarised as follows:

Agent	Principal
<b>The agent will not be the owner of any goods or services acquired on behalf of the principal.</b>	The principal is the owner of the goods or services acquired on the principal's behalf by the agent.
<b>The agent will not alter the nature or value of the supplies made between the principal and third parties.</b>	The principal may alter the nature or value of the supplies made between the principal and third parties.
<b>Transactions on behalf of the principal do not affect the agent's turnover, except to the extent of the commission or fee earned on such transactions.</b>	The total sales represent the principal's turnover. The commission or fee charged by the agent forms part of the principal's expenses.
<b>An agent only declares the commission or fee for Income Tax and Output tax purposes.</b>	The principal declares gross sales as income for Income Tax and Output tax purposes and may be allowed to claim input tax as a deduction for the commission or fee charged by the agent.

In summary, the differences indicate that the principal is ultimately responsible for the commercial risks associated with a transaction, and that the agent is trading for the principal's account. The agent is appointed by and takes instruction from the principal regarding the facilitation of transactions as per the principal's requirements and generally charges a fee or earns a commission for that service.

To correctly apply the VAT legislation, it is necessary to identify and understand the contractual relationship between the parties. The VAT treatment of supplies proceeds from the fact of whether a person is acting on their own behalf, or on behalf of another person. In other words where a vendor employs the services of an agent to acquire goods or services, or to make supplies on the vendor's behalf, the supplies are made to, or acquired by, the principal (as the case may be). There are also special provisions dealing with the receipt and issuing of tax invoices.

As an agent merely acts on behalf of the principal, any output tax and input tax in relation to the underlying supplies made or received on behalf of the principal must be accounted for on the VAT return of the principal (if the principal is a vendor). The agent will only declare output tax and input tax in relation to the agency services supplied (if the agent is a vendor).

### ***Standards of GRAP***

The Accounting Standards Board (ASB) issued the Standard of GRAP 109 on Accounting Principles and Agents in July 2015. The effective date of GRAP 109 was announced by the Minister of Finance and became from 1 April 2019. Practitioners are advised to refer to this Standard of GRAP for the full context and requirements. Specific paragraphs are extracted from GRAP 109 in this document to enable comments/ understanding thereof in the context of the Function segment discussion.

The scope of the standard indicates that if financial statements are prepared and presented based on the accrual basis of accounting this shall be applied in determining whether it is a principal or an agent in a principal-agent arrangement.

Considering the distinction between “core versus non-core” introduced in the Function segment; “non-core” provides for the municipality being an agent in respect of activities taking place. The following terms are used in this Standard with the meanings specified:

- An *agent* is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.
- A *principal* is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

- A *principal-agent arrangement* results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).
- The definition of an agent and principle uses the term “entity” to broadly describe a party to an arrangement. An individual person may also be a principle or agent.

The accounting treatment explained in this document does is not changed by the implementation of *mSCOA*. The principles as defined are maintained within the classification tables:

- A principal recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement.
- An agent recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal.
- An entity recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of other Standards of GRAP.

## Purpose of the Function Segment

In the context of the discussion above, the “Function segment” is the location within *mSCOA* for creating a standardised “vote” structure throughout municipalities. In addition, the segment makes distinction between “core-” and “non-core functions” or also known as “funded-” or “unfunded/ under funded mandates” and agency services.

The South African Cities Network defines an unfunded / underfunded mandate as: “when municipalities perform the functions of other spheres of government and bear significant cost out of their own revenue sources”. These unfunded / underfunded mandates pose an institutional and financial risk to the municipality as substantial amounts of municipal own funding is being allocated to non-core functions at the expense of basic service delivery which is the core mandate of the municipality.

One of the main objectives of local government is to ensure the provision of basic services to communities. Section 153 of the Constitution requires that the municipality’s budgeting processes must prioritise the basic needs of the community. MFMA Circular 74 and subsequent MFMA budget circulars urges municipalities to prioritise the provision of basic services such as electricity, water, sanitation and refuse removal in their medium term revenue and expenditure framework (MTREF) budgets. Based on the guidance contained,

municipalities may only budget for non-core functions such as nurseries, sports fields, libraries, museums, health services, etc. if:

- The function is listed in Schedule 4B and 5B of the Constitution;
- The function is assigned to the municipality in terms of national and/ or provincial legislation;
- The municipality has prioritised the provision of basic services; and
- It does not jeopardise the financial viability of the municipality.

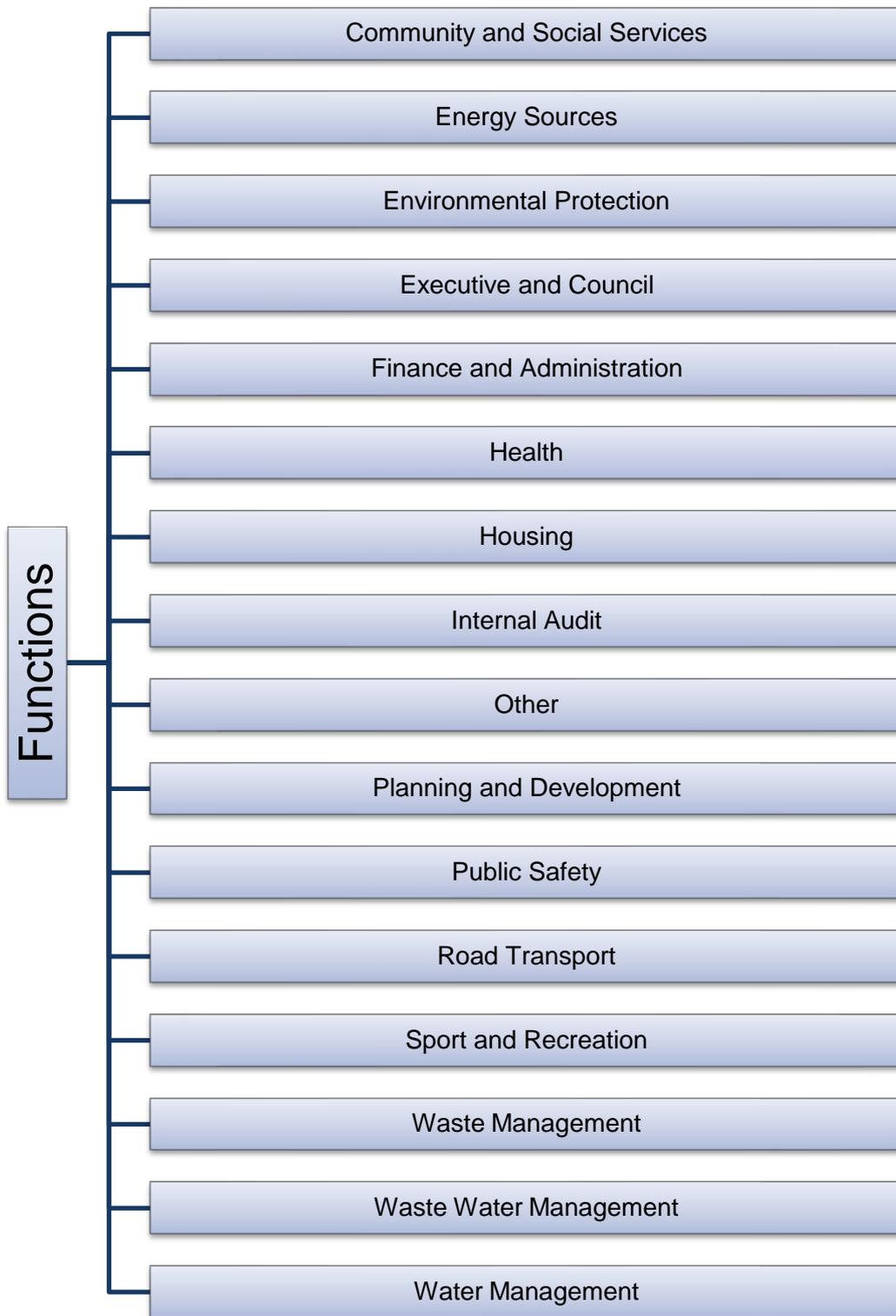
Municipalities are urged to sign service level agreements (SLA's) and recover costs where unfunded / underfunded mandates are performed on behalf of other spheres of government. However, it will not constitute an unfunded / underfunded mandate if the municipality provides non-core services beyond what is stipulated in the service level agreement (SLA).

The guidance provided in MFMA Circular 74 (as discussed in the preceding paragraphs) supports the design principles adopted in the classification structure adopted for this segment within the *mSCOA* classification framework.

*The key question to answer in classifying transactions within the Function segment is “against which function or sub-function” should the transaction be recorded?*

## Illustration: High-level Classification

The high-level functions included in the Function Segment are summarised in the table below. It is important to note that the functions have not been amended since the *mSCOA* version 6.1 up to *mSCOA* version 6.5 as the function segment will only change if there is a change in the constitution or the international standards of reporting.



The classification structure for the Function segment distinguishes between “Core Functions” (Section 145(1) functions as per the Constitution) and “Non-core Functions” (Section 145(4) functions as per the Constitution).

Essentially the functions provided are based on the MFMA Circular 12 functional classification, which is based on the international Government Finance Statistics (GFS) classification, 2011.

The function/ sub-function approach has been adopted by municipalities for a substantial period as a reporting framework and is also entrenched/ embedded in the Municipal Budget and Reporting Regulations, 2009. The SCOA project research phase revealed that this Function segment is implemented mostly through the use of mapping tables designed by the system vendors, with a few municipalities adopting the function/ sub-function as their organisational structure. This approach results in the municipal standard classification being obsolete for these municipalities.

## Design Principles

The following design principle(s) have been used in preparing the Function segment outline:

*Principle 1: mSCOA* - The segment outline and detail classification provides for all possibilities as a “master *mSCOA*” from which each municipality selects the accounts needed to “populate” their individual chart of accounts.

*Principle 2: Municipal Entities and Agencies* - Recording of transactions in this segment would be done according to the principles determined for municipalities. References made to “municipalities” must be read to also refer to “municipal entities”, unless indicated otherwise.

*Principle 3: Legislative and Regulatory Requirements* - The research and development into the segment, categories and detail accounts were guided by the legislation and regulations read with circulars and guidelines issued by National Treasury and summarised in the table below. Furthermore, brief comments on any proposed changes to a circular or guideline (issued by the National Treasury) following the *mSCOA* regulation, 2014 are included in the “Proposed Changes Column” of the table.

*Principle 4: Linking Transaction by Business Process to mSCOA* - Business processes is the set of activities taking place from the initiation of a process to the completion thereof. Typical in the context of financial reporting a source document from an activity within a business process initiates the activity to flow through a defined business process and ultimately resulting in the transaction to be captured within a financial model in the system and updating the general ledger. *mSCOA* provides a classification structure within the general ledger to “record” transaction information within “fields” within the database (functioning in the background of the financial application).

*Principle 5: Category Links and Programming Rules* - Category links and business rules refer to programming rules that system developers of financial and business applications for local government are required to provide for in their applications. The considerations listed may not be complete, considering that *mSCOA* is still developing and might need to be enhanced as the consultation with the various stakeholder groups continues.

*Principle 6: mSCOA Detail Accounts* - Labels and accounts defined to have readily available the information needed for local government budgeting (annual budgets, adjustment budgets and SDBIP) and reporting (monthly, mid-year performance assessment and annual financial statements).

*Principle 7: mSCOA Definitions* - The master *mSCOA* provides definition for all accounts and reporting levels to assist practitioners in achieving consistency in recording transactions of a similar type or nature between municipalities to enhance the comparability of information and report extraction.

*Principle 8: Annual Financial Statements and Budget Reporting Formats* – *mSCOA* aligns with the budget and reporting formats and the Standards of GRAP applicable to the different categories of municipality, especially recognising that local government uniquely operates in an accrual accounting and accrual budgeting environment.

*Principle 9: The Standards of GRAP* - The *mSCOA* Classification provides for sufficient classification to, amongst other reporting requirements, present annual financial statements as required in terms of the Standards of GRAP Reporting Framework, outlined in Directive 5 determining the GRAP Reporting Framework (2017/2018) issued by the Accounting Standards Board. The annual work plan of the *mSCOA* Technical Committee will be informed by the changes made to the Reporting Framework and resultant Standards of GRAP for annual consideration in updating the *mSCOA* Classification and Reports.

*Principle 10: Reporting* - The Position Paper on Reporting defines the phased approach envisaged for achieving the ultimate position on “seamless alignment” between the annual financial statements and the Budget Reporting Tables as defined by the Municipal Budget and Reporting Regulations, 2009. This milestone will further enhance and be the final compliance check in ensuring that the *mSCOA* Classification provides for sufficient classifications to comply with the presentation requirements dealt with in the Reporting Framework. The “collective reference” made to “reporting” refers without exception to the Budget Reporting Tables, In-year Reporting, Monthly Returns and Annual Financial Statements.

*Principle 11: Economic Reporting Format* - The Economic Reporting Format, September 2009 identifies the categories for transfers as being transfers received from other government units (national, provincial and local government (specific in the context of municipalities, district municipalities), higher educational institutions, foreign government and international organisations, public corporations, private enterprises, households and non-profit institutions. The Municipal Budget- and Reporting Regulations, 2009 distinguish between transfers recognised operational and capital, contributions and public donations and contributed assets. The categories in earlier versions were replaced in *mSCOA v6.1* with these categories.

*Principle 12: NERSA Regulatory Reporting Requirements* - NERSA as explained in the Regulatory Reporting Manual Volume 2 (Electricity): prescribes and provides guidance to the regulated entities in the electricity supply industry on the format, content, preparation and submission to the Energy Regulator of required information to perform its functions. NERSA is the custodian of the NERSA Regulatory Reporting Requirements and will oversee and enforce their requirements included in the relevant sets of legislation.

*Principle 13: Department of Water and Sanitation (DWS) Reporting Requirements* – The Department (DWS) was instrumental in guiding and informing the setting-up of the classification requirements for the water and waste water functions municipalities provide. Important in the selection of accounts to be activated within the system application is the municipality's readiness to comply with the DWS Reporting Requirements. DWS is the custodian of the Reporting Requirements and thus will oversee and enforce their requirements included in the relevant sets of legislation.

*Principle 14: Level of Detail* – Municipalities may NOT add additional information within the "Function segment".

*Principle 15: Applicability* - This column indicates the minimum requirements a municipality needs to comply with in the implementation of the Function segment.

*Principle 16: Integrated Development Planning (The IDP)* – Through the strategic planning process, the municipality defines strategies to respond to its assessed challenges and problems. The municipality then identifies "projects" to address these strategic challenges and problems. The *mSCOA* "Project segment" together with the "Funding Segment" and "Regional Indicator (in the Regional segment)" and the "Municipal Standard Classification" segment assist the municipality to convert its strategies into actions. The Function segment provides the mechanism to compare the municipality with other municipalities based on the alignment of sub-sub-functions

*Principle 17: Core versus Non-Core Function* - The structure for the “Function” segment distinguishes within the various functions between “Core and Non-core Functions”. **Core functions** are those functions assigned to local government in terms of section 156 (1) of the Constitution. These are functions performed by local government and constitutionally assigned to local government in terms of Part B of Schedule 4 and Part B of Schedule 5. **Non-core functions** refer to the functions performed by local government that are constitutionally assigned to provincial government in terms of section 156(4) of the Constitution. For example: Local Government are compensated for delivering these functions on behalf of provincial government and typically would receive management/ agency fees from the provincial department for performing these functions on its behalf.

*Principle 18: Budget Reporting Format* - Provide for a municipality to include in *mSCOA* the information presented in Table A3 and A5 of the Municipal Budget- and Reporting Regulations, 2009 (Budget Formats). Thereby showing the functional vote structure aligned to its organisational structure. This is because a municipality is not required but encouraged by MFMA Circular 12 to adopt the function/ sub-function as its organisational structure, but irrespective of which one is used, their totals should equal.

*Principle 19: Legislative Framework* - The MFMA describes a “vote” as the “main segments” into which a municipal budget is divided and specifies the “total amounts” to be appropriated for the department or functional area concerned. Currently, municipal votes generally correspond to the names of the municipal departments or programmes and not functions/ sub-functions.

*Principle 20: Legislative Framework* - The functional classification as adopted in the Municipal Budget- and Reporting Regulations, 2009 and supported by MFMA Circular 12 (with subsequent changes) serves as the basis for the “Function segment”.

*Principle 21: Account Number Structure* – The account structure comprises 13 levels of which the first level contains alphanumerical characters to identify the segment followed by the functions and sub-functions. The prefix “FX” identifies the Function segment. The approved *mSCOA* chart defines the posting level.

*Principle 22: The Government Finance Statistics Manual, 2014* – The Classification of Functions of Government (COFOG) is a detailed classification of the functions, or socio-economic objectives, that government units, in general, aim to achieve through various kinds of expenditure. COFOG is integral to the Government Finance Statistics (GFS) presentation. COFOG is one of a family of four classifications referred to as a ‘**classification of expenditure according to purpose**’. COFOG provides a classification of government

outlays by function that experience has shown to be of general interest and useful to a wider variety of analytic applications. The 'Project Segment Detail Document' based on CIDMS Classification, provides the projects classification with reference to the equivalent classification in COFOG supported by the definitions. These definitions may assist in providing further assistance to users in understanding the context of the respective classifications included in the *mSCOA* classification framework.

*Principle 23: MFMA Definition of Vote* - The functions are based on the provisions contained in MFMA Circular 12 (GFS Manual 2001) and provided for in the Budget Reporting Formats in terms of the Municipal Budget- and Reporting Regulations, 2009. As the *mSCOA* regulative process evolves, external stakeholders may necessitate that further standard sub-classifications are included in the reporting requirements, for example assisting in refining the VAT Indicators provided for in the Item segment. It is important in the budget and planning process and inherent to the nature of municipal services to determine tariffs for services such as waste collection, sanitation, water and electricity. Providing for these services as separate functions within the Function segment facilitate that the revenue, expenditure, assets, liabilities and net assets underlying and supporting these functions, are linked through the Item segment. In simple terms ***it facilitates the extraction of financial information specific to the functions provided for in the Function segment.*** Conditional to accurate information is the internal control policies and procedures instituted by the municipality to oversee the initiation, input, processing and output of transaction data through the financial system. The two elements inherent to cost reflective tariffs are to (i) have a collective view of not only direct-cost relating to these tariff services but also (ii) secondary (indirect) cost associated to the tariff service. For example, to provide water to the community would require meter-reading to capture the periodic use from the installed meters to the financial system to bill users. This cost adds to the value of the water provided to the community and thus needs to be reflected in the tariffs used to bill users.

Principle 24: The Accounting Standards Board (ASB) issued the Standard of GRAP 109 on Accounting Principles and Agents in July 2015 that became effective 1 April 2019. Practitioners are advised to refer to this Standard of GRAP for the full context and requirements. Specific paragraphs are extracted for the purpose of this document requiring comments in the context of the Function segment discussion. The scope of the standard indicates that if financial statements are prepared and presented based on the accrual basis of accounting this shall be applied in determining whether it is a principal or an agent in a principal-agent arrangement. GRAP Standard 109 specifies the following meanings:

- An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.
- A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.
- A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

The definition of an agent and principle uses the term “entity” to broadly describe a party to an arrangement. An individual person may also be a principle or agent. The accounting treatment are not changed in any way by the implementation of *mSCOA*. The principles as defined are maintained within the classification tables to the effect that:

- A principal recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement.
- An agent recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal.
- An entity recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of other Standards of GRAP.

Principle 25: Chapter 3 of the VAT 419 Guide for Municipalities provides some important information on “agent versus principal” arrangements when determining the VAT consequences of a transaction. In order to correctly apply the VAT legislation to the concept of agents, it is necessary to identify and understand the concept of an “agent” as understood in common law:

An agency is a contract whereby one person (the agent) is authorised and required by another person (the principal) to contract or to negotiate a contract with a third person, on the latter’s behalf. The agent in representing the principal, creates, alters or discharges legal obligations of a contractual nature between the principal and the third party.

The agent therefore provides a service to the principal and normally charges a fee (generally referred to as a “commission” or “agency fee”) but does not acquire ownership of the goods and/ or services supplied to, or by, the principal. This agent/ principal relationship may be expressly construed from the wording of a written agreement or contract concluded between the parties.

Where a written agreement or contract does not exist, the onus of proof is on the person who seeks to bind the principal and demonstrate that the relationship was that of a principal and agent.

An understanding of the relationship between the parties is therefore a requirement in understanding the VAT treatment of supplies made by the parties. In essence, the differences indicate that the principal is ultimately responsible for the commercial risks associated with a transaction, and that the agent is trading for the principal's account.

The agent is appointed by and takes instruction from the principal regarding the facilitation of transactions as per the principal's requirements and generally charges a fee or earns a commission for that service.

To correctly apply the VAT legislation, it is necessary to identify and understand the contractual relationship between the parties. The VAT treatment of supplies proceeds from the fact of whether a person is acting on their own behalf, or on behalf of another person. In essence, section 54 of the VAT Act provides that where a vendor employs the services of an agent to acquire goods or services, or to make supplies on the vendor's behalf, the supplies are made to, or acquired by, the principal (as the case may be). There are also special provisions dealing with the receipt and issuing of tax invoices.

As an agent merely acts on behalf of the principal, any output tax and input tax in relation to the underlying supplies made or received on behalf of the principal must be accounted for on the VAT return of the principal (if the principal is a vendor). The agent will only declare output tax and input tax in relation to the agency services supplied (if the agent is a registered VAT vendor).

## **Legislative and Regulatory Requirements**

For the legislative and regulatory requirements refer to Annexure A of the PSD

## **Transactions to be allocated by Business Process in this Segment.**

Business processes are the set of activities taking place from the initiation of a process to the completion thereof. Typical in the context of financial reporting, is a source document from an activity (within a business process) initiating the activity to flow through a defined business

process. This ultimately results in the transaction being captured within a financial model in the system and updating the general ledger.

The *m*SCOA classification framework provides a classification structure within the general ledger to “record” transactional information. The transactional information is captured within “fields” within the database that is functioning in the background of the financial application.

Identification of transactions by typical business processes would therefore provide a standardisation of specific transactional types for recording within the various segments of *m*SCOA:

Transaction Type	Allocate Yes/ No	Comments
<b>Assets</b>	Yes	<i>m</i> SCOA does not differ from/ change in principle from current practices. The links provided in the <i>m</i> SCOA Tables provide guidance on linking posting level accounts within the item segment to the respective sub-functions.
<b>Liabilities</b>	Yes	
<b>Revenue</b>	Yes	
<b>Net Assets</b>	Yes	
<b>Expenditure</b>		
<b>Gains and Losses</b>	Yes	

Pending the outcome of the Standard Operating Procedures (SOP’s) Project undertaken by the National Treasury: Office of the Accountant General this table may need to be expanded to include business cycles and activities.

## Category Links and Business Rules

Category links and business rules refer to programming rules that system developers of financial and business applications for local government are required to provide for in the application. The considerations listed may not be complete considering the development stage of this *m*SCOA project and might need to be enhanced as consultation with the various stakeholder groups evolves.

Proposals identified at this stage of the development of *m*SCOA, include:

- Specific functions to be linked to specific accounts within the Item, Fund, and Project segments;
- Provision needs to be made for setting-up “sub-functions and sub-sub-functions”;
- Detail provided for in the vote structure as per the Municipal Standard Classification to be linked to the equivalent function/ sub-function in the Function segment; and
- Item segment detail to be linked to functions to simplify classification of transactions and to eliminate misclassifications.

## Classification Structure

### Core and Non-core Function

The general provisions as contained in the Constitution, section 156, determines the powers and functions of a municipality:

- Section 156 (1): “A municipality has executive authority in respect of, and has the right to administer a) the local government matters listed in Part B of Schedule 4 and Part B of Schedule 5 and any other matter assigned to it by national or provincial legislation and b) any other matter assigned to it by national or provincial legislation.
- Section 156 (4): “The national government and provincial government must assign to a municipality, by arrangement and subject to any conditions, the necessary administration of a matter listed in Part A of Schedule 4 or Part A of Schedule 5 which relates to local government, if a) that matter would most effectively be administered locally and the municipality has the capacity to administer it.

**Core Functions** provides for the matters in terms of sections 156 (1) of the Constitution. These are functions performed by local government and constitutionally assigned to local government in terms of Part B of Schedule 4 and Part B of Schedule 5.

**Non-core Function** refers to the functions performed by local government that are constitutionally assigned to provincial government in terms of section 156(4) of the Constitution. Local Government are compensated for delivering these functions on behalf of provincial government and typically receive a management fee from the provincial department.

Non-core Functions are in certain instances commonly referred to as “Agency Services” and may contribute to unfunded or underfunded mandates. The principle underlying agency

services is that the municipality performs a function (service) on behalf of another sphere of government.

The agency fee received by the municipality to compensate it for the cost of providing the agency service should be recognised by the municipality as receipts and not set-off against the expenditure.

The actual expenditure incurred to deliver the agency services must be recognised by the sphere of government (provincial) on whose behalf the function is rendered, and NOT by the municipality as municipal expenses. This functional classification (Function segment) is therefore used for the recording of transactions relating to the provision of “agency services” by the municipality.

In applying the legislative requirements to the *mSCOA* table the provisions of the Local Government: Municipal Structure Act, 1998 (Act No. 117 of 1998), section 84 have been used to set-up the “application indicators” to distinguish between either all or a combination of “metro, local and district” municipalities depending on the guidance available. District municipalities have already indicated that some functions must be added to the current *mSCOA* V6.1 as ‘non-core’, based on the principle that district municipalities have been assigned the function and powers for a sub-function where the local municipality in that district is defaulting on its assigned functions and powers.

The table below provides a list of the functions assigned to municipalities in terms of Section 156(1) of the Constitution (Schedules 4 and 5 Part B) in the columns dealing with core functions. The responsibilities assigned to District Municipalities in terms of section 84 of the Local Government: Municipal Structures Act, No 117 of 1998 were also included in the table. The *column dealing with non-core functions* reflects those functions that must be assigned to municipalities in terms of the Constitution by national or provincial government in terms of Section 156 (4) (Schedules 4 and 5 Part A). Column A indicates the function as per *mSCOA* associated with the administration of these requirements:

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
N/a	<b>Community and Social Services</b>						
N/a	<b>Core Function</b>						
Refer explanation in footnote	<sup>1</sup> Aged Care	Community and Social Services: Aged Care					
Metro and Local	Animal Care and Diseases	Community and Social Services: Other Community		Facilities for the Accommodation, Care and Burial of Animals			
All	Cemeteries, Funeral Parlour and Crematoriums	Community and Social Services:		Cemeteries, Funeral Parlours and Crematoria	The establishment, conduct and control of		

<sup>1</sup> No specific reference was found in the legislation in this regard, however the GFS Functional Classification (pre-mSCOA) includes this reference. Accordingly, the classification had to be retained.

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Other Community			cemeteries and crematoria serving areas of the major proportion of municipalities in the district.		
<b>Metro and Local</b>	Child Care Facilities	Community and Social Services: Child Care	Child Care Facilities				
<b>Metro and Local</b>	Community Halls and Facilities	Community and Social Services: Community Halls and Facilities		Public Places			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
	Libraries and Archives	Community and Social Services: Libraries and Archives					
	Literacy Programmes	Community and Social Services: Other Social					
	Museums and Art Galleries	Community and Social Services: Museums and Art Galleries					
<b>Metro and Local</b>	Theatres	Community and Social Services:		Public Places			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Other Community					
<b>Metro and Local</b>	Zoo's	Community and Social Services: Other Community		Public Places			
<b>N/a</b>	<b>Non-core Functions</b>						
<b>All</b>	Aged Care	Community and Social Services: Aged Care				Welfare Services	
<b>All</b>	Agricultural	Community and Social Services: Other Community				Agriculture	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Animal Care and Diseases	Community and Social Services: Other Community				Animal Control and Diseases	Veterinary Services, excluding Regulation of the Profession
All	Child Care Facilities	Community and Social Services: Child Care				Welfare Services	
District	Community Halls and Facilities	Community and Social Services: Community Halls and Facilities					
All	Consumer Protection	Community and Social Services:				Consumer Protection	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Other Community					
All	Cultural Matters	Community and Social Services: Other Community				Cultural Matters	
All	Disaster Management	Community and Social Services: Other Community				Disaster Management	
All	Education	Community and Social Services: Other Community				Education at all Levels, excluding Tertiary Education	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Indigenous and Customary Law	Community and Social Services: Other Community				Indigenous and Customary Law	
All	Industrial Promotion	Community and Social Services: Other Community				Industrial Promotion	
All	Language Policy	Community and Social Services: Other Community				Language policy and regulation of official languages	
All	Libraries and Archives	Community and Social Services:					Archives other than National Archives/

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Libraries and Archives					Libraries other than National Libraries
All	Literacy Programmes	Community and Social Services: Other Community					
All	Media Services	Community and Social Services: Other Community				Media Services	
All	Museums and Art Galleries	Community and Social Services: Museums					Museums other than National Museums

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		and Art Galleries					
<b>3All</b>	Population Development	Community and Social Services: Other Community				Population Development	
<b>All</b>	Provincial Cultural Matters	Community and Social Services: Other Community					Provincial Cultural Matters
<b>District</b>	Theatres	Community and Social Services: Other Community					
<b>District</b>	Zoo's	Community and Social					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Services: Other Community					
<b>N/a</b>	<b>Energy Sources</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>All</b>	Electricity	Electricity: Distribution	Electricity and Gas Reticulation		Bulk supply of electricity that affects a significant proportion of municipalitie s in the district, which included for the purposes of such supply, the transmission, distribution		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					and where applicable the generation of electricity.		
<b>Metro and Local</b>	Street Lighting and Signal Systems	Public Safety: Street Lighting		Street Lighting			
<b>All</b>	Non-electric Energy	Electricity: Distribution	Electricity and Gas Reticulation		Bulk supply of electricity that affects a significant proportion of municipalities in the district, which included for the purposes		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					of such supply, the transmission, distribution and where applicable the generation of electricity.		
<b>N/a</b>	<b>Non-core Function</b>						
<b>All</b>	Electricity	Electricity: Generation					
<b>All</b>	Non-electric Energy	Electricity: Distribution	Electricity and Gas Reticulation		Bulk supply of electricity that affects a significant proportion of municipalities in the		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					district, which included for the purposes of such supply, the transmission, distribution and where applicable the generation of electricity.		
<b>N/a</b>	<b>Environmental Protection</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>All</b>	Biodiversity and Landscape	Environmental Protection: Biodiversity and Landscape					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Coastal Protection	Environmental Protection: Other - Coastal Protection					
Metro and Local	Pollution Control	Environmental Protection: Pollution Control		Air Pollution	Noise Pollution		
N/a	<b>Non-core Function</b>					Environment	
All	Indigenous Forests	Environmental Protection: Biodiversity and Landscape				Administration of Indigenous Forests	
All	Nature Conservation	Environmental Protection: Biodiversity				Nature Conservation	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		and Landscape					
<b>District</b>	Pollution Control	Environmental Protection: Pollution Control				Pollution Control	
<b>All</b>	Soil Conservation	Environmental Protection: Biodiversity and Landscape				Soil Conservation	
<b>N/a</b>	<b>Executive and Council</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>All</b>	Mayor and Council	Executive and Council: Mayor and Council					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Municipal Manager, Town Secretary and Chief Executive	Executive and Council: Municipal Manager (Town Secretary and Chief Executives)					
N/a	<b>Finance and Administration</b>						
N/a	<b>Core Function</b>						
All	Administrative and Corporate Support						
All	Asset Management	Corporate Services: Other Admin - Asset					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Management Services					
All	Budget and Treasury Office	Budget and Treasury Office			The receipt, allocation and if applicable the distribution of grants made to the district municipality.		
All	Finance	Budget and Treasury Office			The imposition and collection of taxes, levies and duties as related to the above		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					functions or as may be assigned to the district municipality in terms of national legislation.		
All	Fleet Management	Corporate Services: Other Admin - Fleet Management Services					
All	Human Resources	Corporate Services: Human Resources					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Information Technology	Corporate Services: Information Technology					
All	Legal Services	Corporate Services: Other Admin - Legal Services					
All	Marketing, Customer Relations, Publicity and Media Co-ordination	Corporate Services: Marketing, Publicity and Media Coordination (Other than Tourism)					
All	Property Services	Corporate Services:					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Property Services					
All	Risk Management	Corporate Services: Other Admin - General Risk Management					
All	Security Services	Corporate Services: Other Admin - Security Services					
All	Supply Chain Management	Corporate Services: Other Admin - Procurement (Orders,					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Tenders, Contract Management , etc.)					
All	Valuation Service	Corporate Services: Property Services					
N/a	<b>Non-core Function</b>						
District	Asset Management	Corporate Services: Other Admin - Asset Management Services					
District	Fleet Management	Corporate Services: Other Admin - Fleet					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Management Services					
District	Human Resources	Corporate Services: Human Resources					
District	Information Technology	Corporate Services: Information Technology					
District	Legal Services	Corporate Services: Other Admin - Legal Services					
District	Marketing, Customer Relations, Publicity and	Corporate Services: Marketing, Publicity and					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
	Media Co-ordination	Media Coordination (Other than Tourism)					
<b>District</b>	Property Services	Corporate Services: Property Services					
<b>District</b>	Risk Management	Corporate Services: Other Admin - General Risk Management					
<b>District</b>	Security Services	Corporate Services: Other Admin - Security Services					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
N/a	Health						
N/a	<i>Core Function</i>						
All	Health Services	Health: Clinics	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		
All	Laboratory Services	Health: Other	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>District Municipalities (DM's)</b>	Food Control	Health: Other	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		
<b>District Municipalities (DM's)</b>	Health Surveillance and Prevention of Communicable Diseases including Immunisations	Health: Other	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
District Municipalities (DMs)	Vector Control <sup>2</sup>	Health: Other	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		
District Municipalities (DM's)	Chemical Safety	Health: Other	Municipal Health Services		Municipal Health Services serving the area of the District Municipality		
N/a	<b>Non-core Function</b>						

<sup>2</sup> Vector control is any method to limit or eradicate the mammals, birds, insects or other arthropods (collectively called vectors) which transmit disease pathogens. For example, mosquito control.

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Ambulance	Health: Ambulances					Ambulance Services
All	Health Services	Health: Other				Health Services	
N/a	<b>Housing</b>						
N/a	<b>Core Function</b>						
	Housing	Housing					
	Informal Settlements	Housing					
N/a	<b>Non-core Function</b>						
	Housing	Housing				Housing	
	Informal Settlements	Housing					
N/a	<b>Internal Audit</b>						
N/a	<b>Core Function</b>						

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Governance Function	Corporate Services: Other - Risk Management					
N/a	<b>Non-core Function</b>						
All	Governance Function	Corporate Services: Other - Risk Management					
N/a	<b>Other</b>						
N/a	<b>Core Function</b>						
All	Abattoirs	Other: Abattoirs		Municipal Abattoirs	Municipal Abattoirs serving the Area of the District Municipality as a whole.		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Air Transport	Other: Air Transport	Municipal Airports		Municipal Airports serving the Area of the District Municipality as a whole.	Airports other than international and National Airports	
All	Forestry	Other: Forestry					
All	Licensing and Regulation	Planning and Development : Licensing and Regulation	Trading Regulations	Control of Undertakings that Sell Liquor to the Public/ Licensing and Control of Undertakings that Sell			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
				Food to the Public			
All	Markets	Other: Markets		Markets/ Street Trading	The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district.		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Tourism	Other: Tourism	Local Tourism		Promotion of local tourism for the area of the district municipality.		
N/a	<b>Non-core Function</b>						
All	Abattoirs	Other: Abattoirs					Abattoirs
Metro and Local	Air Transport	Other: Air Transport				Airports other than international and National Airports	
All	Forestry	Other: Forestry					
All	Licensing and Regulation	Planning and Development : Licensing				Vehicle Licensing	Liquor Licences

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		and Regulation					
<b>Metro and Local</b>	Markets	Other: Markets				Trade	
<b>Metro and Local</b>	Tourism	Other: Tourism				Tourism	
<b>N/a</b>	<b>Planning and Development</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>Metro and Local</b>	Billboards	Planning and Development : Economic Development / Planning - IDPs, LEDs		Billboards and the display of Advertisements in Public Places			
<b>All</b>	Corporate Wide Strategic Planning	Planning and Development : Economic Development	Municipal Planning		Integrated development planning for the district		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		/ Planning - IDPs, LEDs			municipality, including a framework for integrated development plans of all municipalities in the area of the district municipality, taking into account the integrated development plans of those local municipalities.		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>Metro and Local</b>	Central City Improvement District	Planning and Development : Economic Development / Planning - IDPs, LEDs	Municipal Planning				
<b>District</b>	Development Facilitation	Planning and Development : Economic Development / Planning - IDPs, LEDs			Integrated development -planning for the district municipality, including a framework for integrated development plans of all municipalities in the district municipality,		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					taking into account the integrated development plans of those local municipalities.		
<b>All</b>	Economic Development / Planning	Planning and Development : Economic Development / Planning - IDPs, LEDs	Municipal Planning		Integrated development -planning for the district municipality as a whole, including a framework for integrated development plans of all municipalities		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					s in the area of the district municipality, taking into account the integrated development plans of those local municipalities.		
<b>Metro and Local</b>	Town Planning, Building Regulations and Enforcement, and City Engineer	Planning and Development : Town Planning/ Building Enforcement	Municipal Planning				

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Project Management Unit	Planning and Development : Town Planning/ Building Enforcement	Municipal Public Works				
District	Support to Local Municipalities	Planning and Development : Town Planning/ Building Enforcement			Integrated development -planning for the district municipality, including a framework for integrated development plans of all municipalities in the district municipality,		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					taking into account the integrated development plans of those local municipalities.		
<b>N/a</b>	<b>Non-core Function</b>						
<b>All</b>	Provincial Planning	Planning and Development : Economic Development / Planning - IDPs, LEDs					Provincial Planning
<b>All</b>	Regional Planning and Development	Planning and Development : Economic Development				Regional Planning and Development / Urban and	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		/ Planning - IDPs, LEDs				Rural Development	
<b>District and Local</b>	City Improvement District	Planning and Development : Economic Development / Planning - IDPs, LEDs					
<b>N/a</b>	<b>Public Safety</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>All</b>	Civil Defence	Public Safety: Civil Defence				Police	
<b>Metro and Local</b>	Cleansing	Public Safety: Other		Cleansing			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>Metro and Local</b>	Control of Public Nuisances	Public Safety: Other		Control of Public Nuisances			
<b>Metro and Local</b>	Fencing and Fences	Public Safety: Other		Fencing and Fences			
<b>All</b>	Fire Fighting and Protection	Public Safety: Fire	Fire-fighting Services		Firefighting and protection which includes planning, co-ordination and regulation of fire-services, specialised firefighting services		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					such as mountain, veld and chemical fire services, co-ordination of the standardisation of infrastructure, vehicles, equipment and procedures and training of fire officers.		
<b>Metro and Local</b>	Licensing and Control of Animals	Public Safety: Other		Licensing of Dogs/ Control of			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
				Public Nuisances/ Pounds			
<b>N/a</b>	<b>Non-core Function</b>						
<b>District</b>	Cleansing	Public Safety: Other					
<b>District</b>	Fire Fighting and Protection	Public Safety: Fire					
<b>N/a</b>	<b>Road Transport</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>Metro and Local</b>	Police Forces, Traffic and Street Parking Control			Traffic and Parking			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>Metro and Local</b>	Pounds	Public Safety: Police		Pounds			
<b>All</b>	Public Transport	Road Transport: Public Buses	Municipal Public Transport		Regulation of passenger transport services.		
<b>All</b>	Roads	Road Transport: Roads		Municipal Roads	Municipal roads which form an integral part of a road transport system for the area of the district municipality as a whole.		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Taxi Ranks	Road Transport: Parking Garages					
N/a	<b>Non-core Function</b>						
Metro and Local	Road and Traffic Regulation	Road Transport: Vehicle Licensing and Testing				Road Traffic Regulation	Provincial Roads and Traffic
All	Public Transport	Road Transport: Public Buses				Public Transport	
All	Roads	Road Transport: Roads					Provincial Roads and Traffic
All	Taxi Ranks	Road Transport:					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
		Parking Garages					
<b>N/a</b>	<b>Sport and Recreation</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>Metro and Local</b>	Beaches and Jetties	Sport and Recreation	Pontoons, Ferries, Jetties, Piers and Harbours, excluding the regulation of international and national shipping and matters related thereto	Beaches and Amusement Facilities			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>Metro and Local</b>	Community Parks	Sport and Recreation		Municipal Parks and Recreation			
<b>Metro and Local</b>	Recreational Facilities	Sport and Recreation		Municipal Parks and Recreation			
<b>Metro and Local</b>	Sports Grounds and Stadiums	Sport and Recreation		Local Sport and Facilities			
<b>N/a</b>	<b>Non-core Function</b>						
<b>All</b>	Casinos, Racing, Gambling, Wagering	Sport and Recreation				Casinos, Racing, Gambling and Wagering, excluding Lotteries and Sports Pools	

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>District</b>	Community Parks	Sport and Recreation					
<b>All</b>	Recreational Facilities	Sport and Recreation					Provincial Recreation and Amenities
<b>All</b>	Sports Grounds and Stadiums	Sport and Recreation					Provincial Sport
<b>N/a</b>	<b>Waste Management</b>						
<b>N/a</b>	<b>Core Function</b>						
<b>Metro and Local</b>	Recycling	Waste Management : Solid Waste		Refuse Dumps and Solid Waste Disposal	Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					related to the determination of a waste disposal strategy, the regulation of waste disposal, the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					more than one local municipality in the district.		
All	Solid Waste Disposal (Landfill Sites)	Waste Management : Solid Waste		Refuse Dumps and Solid Waste Disposal	Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it relates to the determination of a waste disposal strategy, the regulation of waste disposal, the		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.		
<b>Metro and Local</b>	Solid Waste Removal	Waste Management : Solid Waste		Refuse Removal			

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
<b>Metro and Local</b>	Street Cleaning	Waste Management : Solid Waste		Cleansing			
<b>N/a</b>	<b>Non-core Function</b>						
<b>District</b>	Recycling	Waste Management : Solid Waste					
<b>District</b>	Solid Waste Disposal (Landfill Sites)	Waste Management : Solid Waste					
<b>District</b>	Solid Waste Removal	Waste Management : Solid Waste					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
District	Street Cleansing	Waste Management : Solid Waste					
N/a	Wastewater Management						
N/a	Core Function						
Metro and Local	Public Toilets	Wastewater Management : Public Toilets		Public Amenities			
All	Sewerage	Wastewater Management : Sewerage	Water and Sanitation Management		Bulk sewerage purification works and main sewage disposal that affects a significant		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					proportion of municipalities in the district - domestic wastewater and sewage disposal systems.		
<b>Metro and Local</b>	Storm Water Management	Wastewater Management : Storm Water Management	Storm water Management Systems in Built-up Areas				
<b>All</b>	Wastewater Treatment	Wastewater Management : Sewerage	Water and Sanitation Management		Bulk sewerage purification works and main sewage		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					disposal that affects a significant proportion of municipalities in the district - domestic wastewater and sewage disposal systems.		
<b>N/a</b>	<b>Non-core Function</b>						
<b>District</b>	Public Toilets	Wastewater Management : Public Toilets					

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
District	Sewerage	Wastewater Management : Sewerage	Domestic Wastewater and Sewage Disposal Systems				
District	Storm Water Management	Wastewater Management : Storm Water Management					
District	Wastewater Treatment	Wastewater Management : Sewerage					
N/a	<b>Water</b>						
N/a	<b>Core Function</b>						
All	Water Treatment	Water: Distribution	Water and Sanitation Management		Bulk supply of water that affects a		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					significant proportion of municipalities in the district - potable water systems.		
All	Water Distribution	Water: Distribution	Potable Water Supply Systems		Bulk supply of water that affects a significant proportion of municipalities in the district - potable water systems.		

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
All	Water Storage	Water: Storage	Water and Sanitation Management		Bulk supply of water that affects a significant proportion of municipalities in the district - potable water systems.		
N/a	<b>Non-core Function</b>						
District	Water Treatment	Water: Distribution					
District	Water Distribution	Water: Distribution					
District	Water Storage	Water: Storage					

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## Sub-functions

The sub-functions are based on the provisions contained in MFMA Circular 12 (GFS Manual 2001) and provided for in the Budget Reporting Formats in terms of the Municipal Budget- and Reporting Regulations, 2009.

Further sub-sub-functions may be added to the high-level function at the discretion of the municipality. As the *mSCOA* regulative process evolves, external stakeholders may necessitate that further standard sub-classifications are included in the reporting requirements, for example assisting in refining the VAT Indicators provided for in the Item / Project / Function segments.

It is important to the budget and planning process and inherent to the nature of municipal services to determine tariffs for services such as waste collection, sanitation, water and electricity.

**Providing for these services as separate functions within this Function segment** facilitate that the revenue, expenditure, assets, liabilities and net assets underlying and supporting these functions, are linked through the Item segment. In simple terms it **facilitates the extraction of financial information specific to the functions provided for in this segment.**

Conditional to accurate information is the internal control policies and procedures instituted by the municipality to oversee the initiation, input, processing and output of transaction data through the municipality's integrated financial system.

The two elements inherent to cost reflective tariffs are (i) to have a collective view of not only direct-cost relating to these tariff services but also (ii) secondary (indirect) cost associated to the tariff service. For example, to provide water to the community would require meter-reading to capture the periodic use from the installed meters to the financial system to bill users. This cost adds to the value of the water provided to the community and thus needs to be reflected in the tariffs used to bill users.

## Community and Social Services

**Definition:**

**Community service** is a service or activity that is performed by the municipality for the benefit of the public or its institutions.

**Social services** seeks to improve the quality of life and wellbeing of an individual, group, or community by intervening through research, policy, community organising, direct practices, and teaching on behalf of those afflicted with poverty or any real or perceived social injustices and violations of their human rights. Research is often focused on areas such as human development, social policy, public administration, psychotherapy, program evaluation, and international and community development.

Community service is a service or activity that is performed by the municipality for the benefit of the public or its institutions. Social services seek to improve the quality of life and wellbeing of an individual, group, or community by intervening through research, policy, community organizing, direct practices, and teaching on behalf of those afflicted with poverty or any real or perceived social injustices and violations of their human rights. Research is often focused on areas such as human development, social policy, public administration, psychotherapy, program evaluation, and international and community development.

Community and Social Services provides for both core and non-core functions. Refer to the table below for a summary of the “core and non-core sub-functions” available from the *mSCOA* table for this function.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this segment.



## Energy Sources

**Definition:**

**Electricity distribution** is the final stage in the delivery of electricity to end users. The distribution system's network carries electricity from the transmission system and delivers it to consumers. Included also is gas distribution to consumers and all related activities.

Electricity as explained in the definition paragraph is also a tariff service and thus the direct and indirect cost relating to providing this service to the community need to be readily available for tariff-setting purposes and management accounting information.

The National Energy Regulator of South Africa (NERSA) as explained in the '*Regulatory Reporting Manual Volume 2: Electricity*', prescribes and provides guidance to regulated

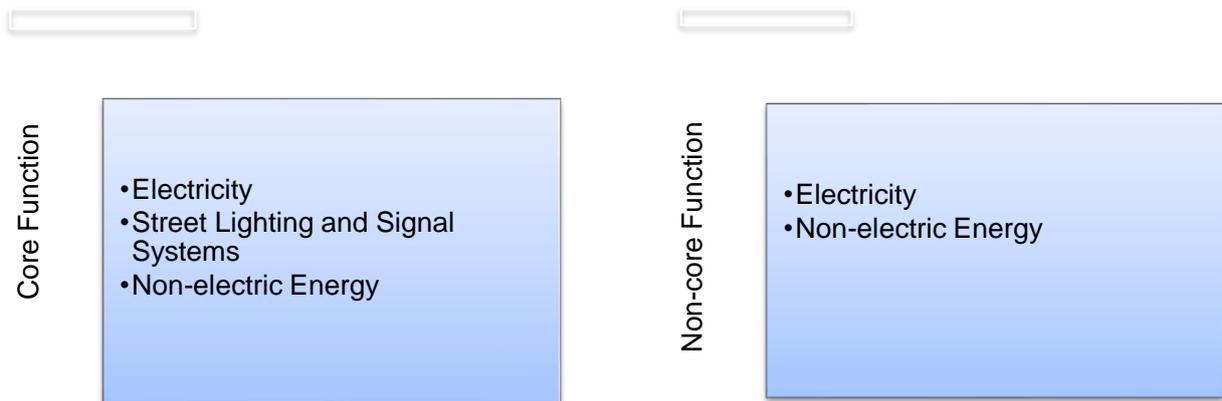
entities in the electricity supply industry on the format, content, preparation and submission of the required information to the Energy Regulator to enable NERSA to perform its functions.

In an attempt to avoid a dual accounting process for recording transactions for NERSA (regulatory reporting) and another set of accounts for financial and budgetary reporting to the National Treasury, the information needs of NERSA is provided for in *mSCOA*.

This function covers both traditional sources of electricity such as thermal or hydro supplies and newer sources such as wind or solar heat.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The following diagram summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Environmental Protection

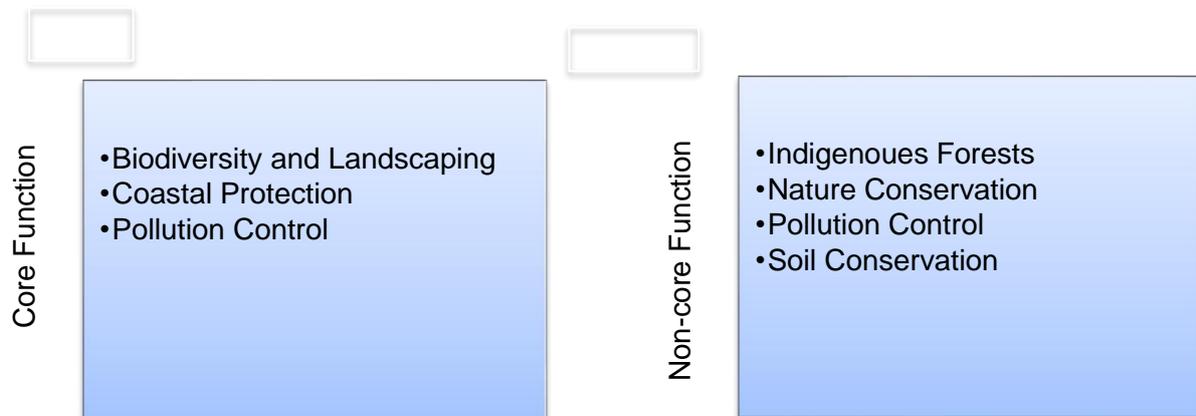
### Definition:

**Environmental Protection** refers to the various combinations of scientific, technical, and advisory activities (including modification processes, for example, the influence of manmade and natural factors) required to acquire, produce, and supply information on the past, present, and future states of space, atmospheric, oceanographic, and terrestrial surroundings for use in decision-making processes, or to modify those surroundings to enhance operations.

Environmental Protection provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Executive and Council

**Definition:**

**Executives** are the person(s) or group of persons having administrative or supervisory authority in the municipality.

**The council** is the legislative body that governs a municipality.

The Core Functions provided for in *mSCOA*, includes:

- Mayor and Council
- Municipal Manager, Town Secretary and Chief Executive.

Municipal Manager, Town Secretary and Chief Executive costs include the costs of providing physical amenities for these activities. For example the cost not directly attributable to specific functions such as water, electricity, sanitation. This sub-function provides for appointments made in terms of section 57 of the Local Government Municipal Systems Act, 2000. [Included in GFS ~ Executive and Council: Municipal Manager]. Staff supporting the specific functions of the municipality needs to be allocated as such either as a primary transaction or as part of the secondary cost allocation process through the Costing segment.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

## Finance and Administration

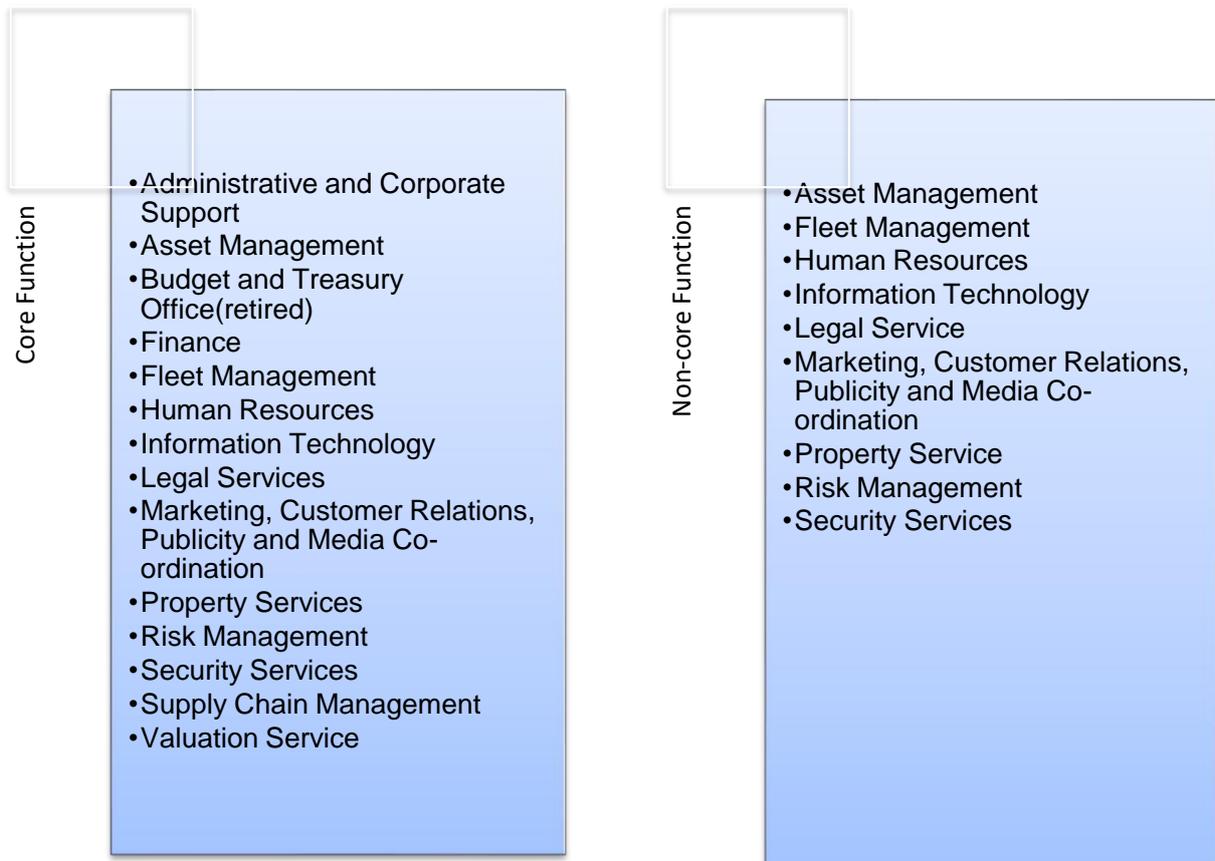
**Definition:**

**Finance and Administration** - All activities relates to the finance function such as the cost of the Chief Financial Officer, financial statements, budgets, management reporting, revenue collection (credit control), financial asset and liability management (treasury and cash management), rates, procurement (orders, tenders, contract management etc.), levies, audit, creditors etc.

Finance and Administration provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



The budget and treasury office was retired in version 6.3 as it was viewed as a duplication of the sub function : Finance.

## Health

**Definition:**

Section 24 of the Constitution entrenches the right of all citizens to live in an environment that is not harmful to their health or well-being. Section 83 of the National Health Act, 2003 (Act No. 61 of 2003), defines municipal health services and clearly stipulates the responsibilities of municipalities in the performance of such services.

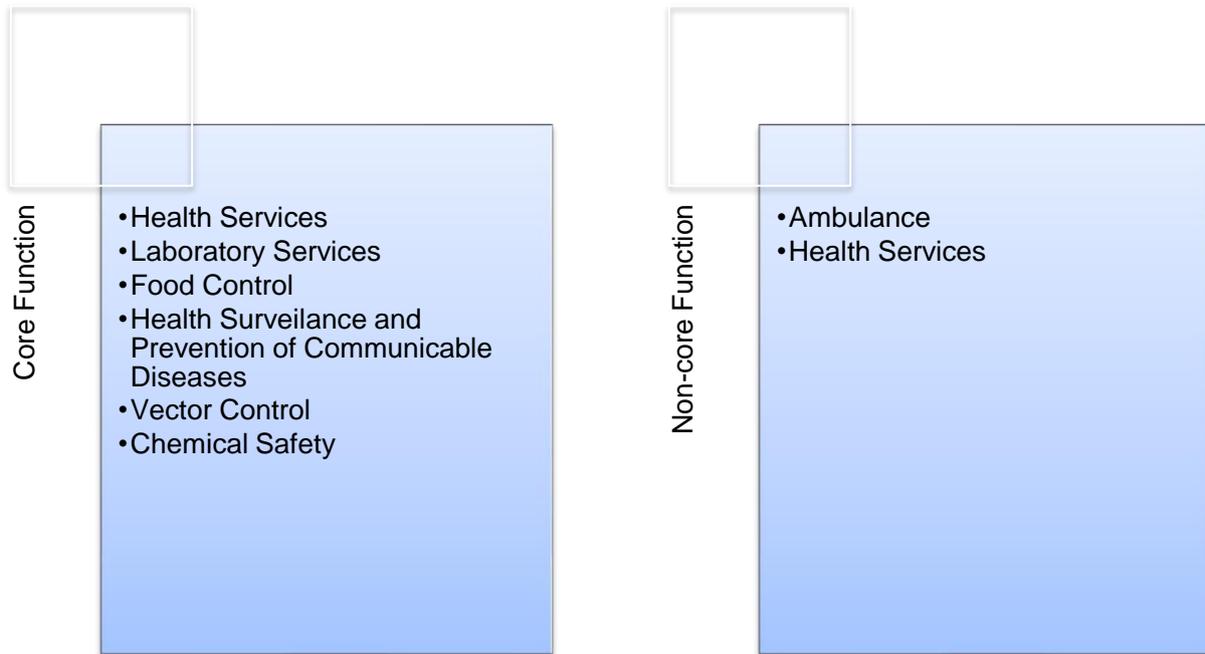
**Environmental health** comprises those aspects of human health, including quality of life, that are determined by physical, chemical, biological, social and psychosocial factors in the environment. It also refers to the theory and practices of assessing, correcting, controlling and preventing factors in the environment that can adversely affect the health of present and future generations.

**Environmental health services** are services that implement environmental health policies through monitoring and controlling, which improve environmental parameters and encourage the use of environmentally friendly and healthy technologies and behaviors. Controlling and monitoring also play a leading role in suggesting and developing new policy areas. (These definitions are in line with the definitions of the World Health Organization.)

Health provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Housing

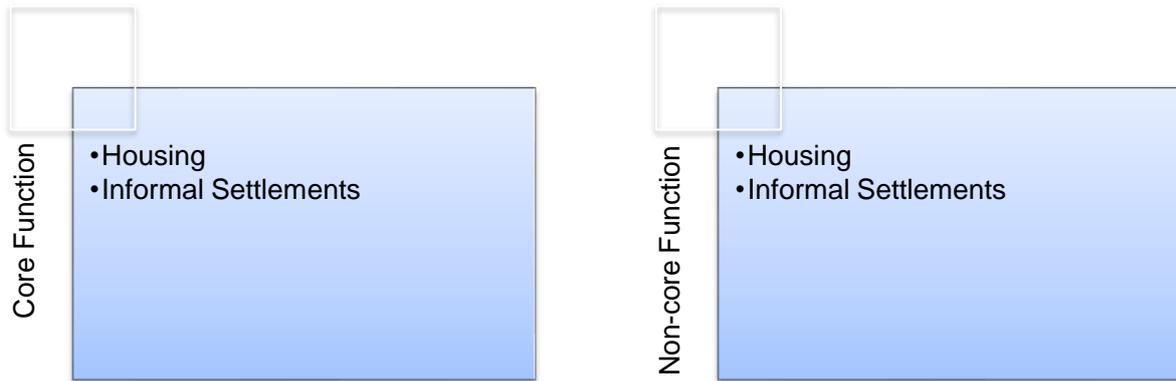
**Definition:**

**Housing** generally refers to the social problem of ensuring that members of society have a home to live in, whether this is a house, or some other kind of dwelling, lodging, or shelter

All activities associated with the provision of housing. Housing provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the mSCOA table for this function:



## Internal Audit

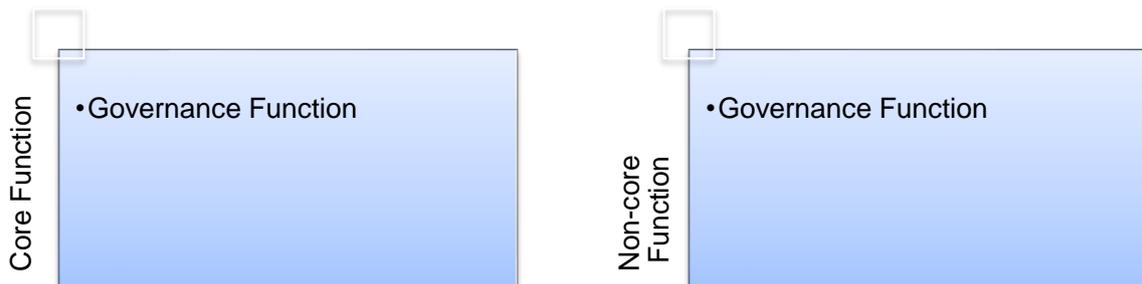
### Definition

This function provides for **internal audit** as required in terms of the Municipal Finance Management Act, 2003 (MFMA Section 62(c)).

The “governance functions” for internal audit is provided for as a core-function.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Other

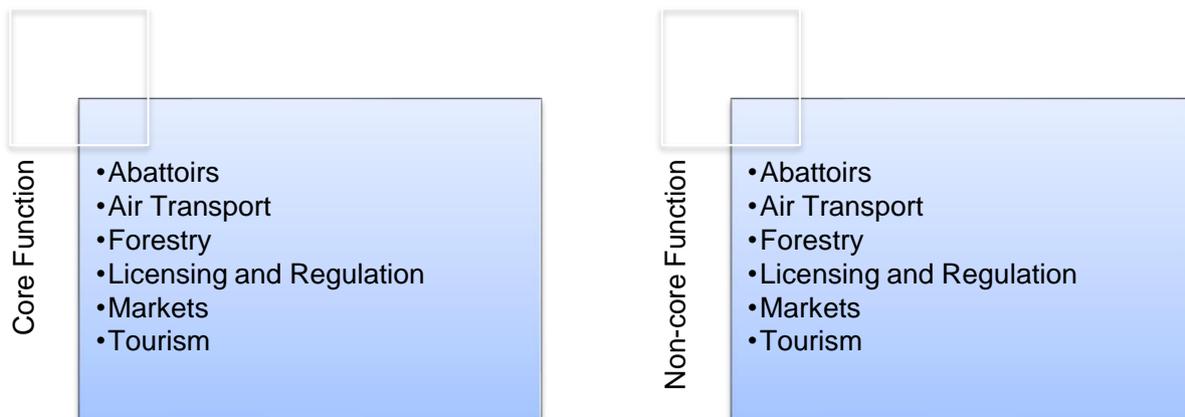
**Definition:**

**Other** - This function provides for "core and non-core functions" specifically listed as determined in the Constitution section 156 read in conjunction with Schedule 4/ 5 A/ B with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998 but not separately specified in the classification framework.

Core Function as determined by the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].

Other provides for both core and non-core functions.

The diagram below summarises the “core and non-core sub-functions” available in the mSCOA table for this function:



## Planning and Development

**Definition:**

**Planning** operates within a legal framework, which strives to ensure that municipalities deliver their developmentally oriented planning objectives in terms of Section 152 and 153 of the Constitution. A balance is required to be struck between the various and often competing social, economic and environmental interests, and public and private interests, situated between national, provincial, district and local spheres.

**Municipal Planning** is a function assigned to municipalities in terms of section 156 of the Constitution read with Part B of Schedule 4. In terms of the Constitution municipalities have both executive authority and a right to administer this function to the extent set out in Section 155. This result in municipalities having a role ranging from the formulation and approval of the integrated development plan (IDP) and the spatial development framework for the municipality, to adopting land use schemes enshrining individual property rights, to the judgement of development applications and thereby ultimately promoting sustainable development, balancing economic, social, and environment interests ensuring inclusive development and the management of South African unique natural resources.

Planning and Development provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Public Safety

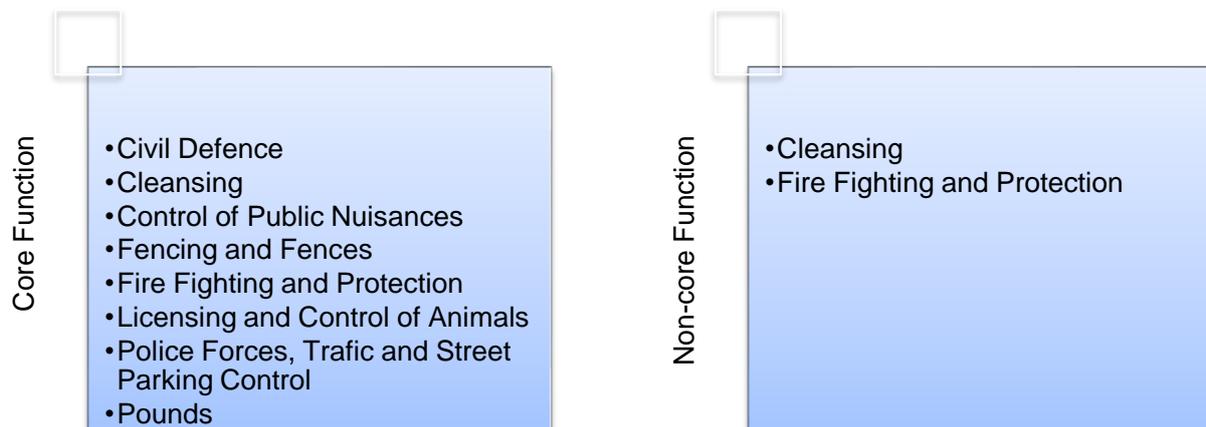
### Definition:

**Public safety** involves the prevention of and protection from events that could endanger the safety of the general public from significant danger, injury/ harm, or damage, such as crimes or disasters (natural or man-made).

Public Safety provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



Police Forces, Traffic and Street Parking Control & Pounds were moved from Road Transport to Public Safety in the version 6.3 to improve alignment.

## Road Transport

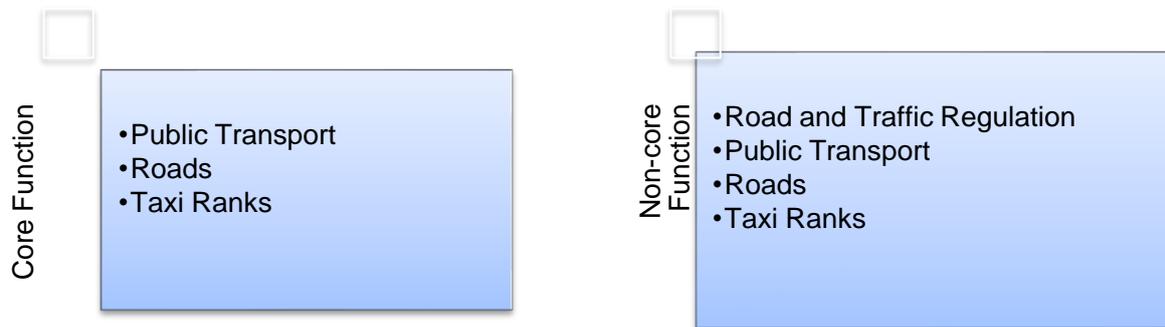
### Definition:

**Road transport** is transport on roads of passengers or goods including roads infrastructure within the municipal area.

Road Transport provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available from the *mSCOA* table for this function:



## Sport and Recreation

### Definition:

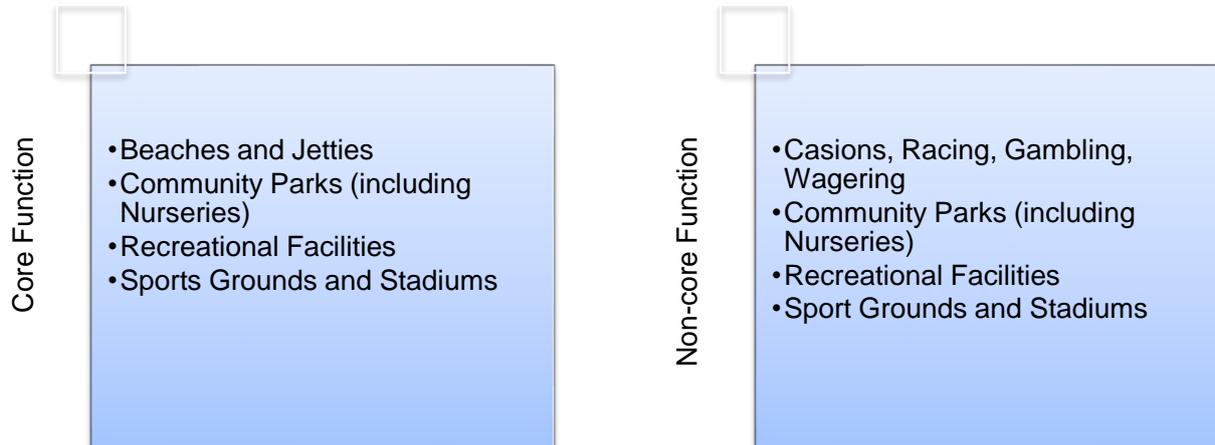
The definition of **sport** usually includes a broad and inclusive spectrum of activities in which people of all ages and abilities can participate, with an emphasis on the positive values of sport. In 2008, the United Nations Inter-Agency Task Force on Sport for Development and Peace defined sport, for the purposes of development, as ‘all forms of physical activity that contribute to physical fitness, mental well-being and social interaction, such as play, recreation, organized or competitive sport, and indigenous sports and games.

**Recreation** encompasses diverse experiences with the following characteristic: “in leisure time, not rule-bound, non-competitive, overlap with other areas e.g., arts and culture; education, purely for fun and enjoyment, examples: knitting; sewing; bird watching; listening to music; watching movies; playing computer games.

Sport and Recreation provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Waste Management

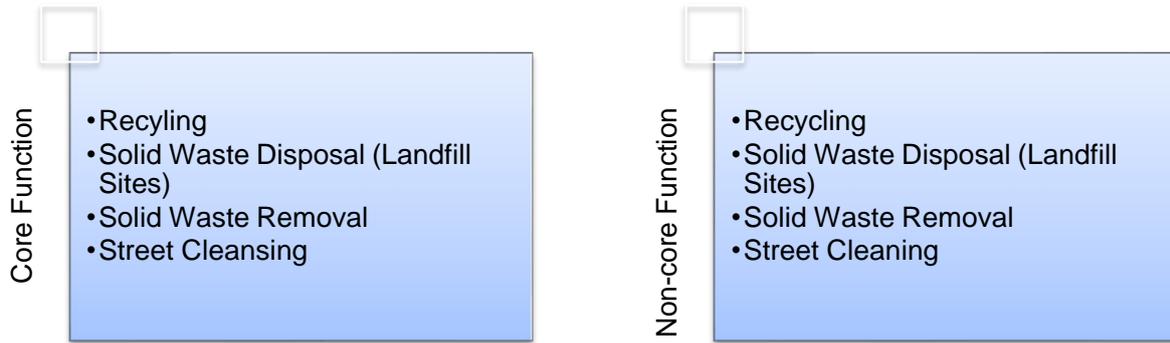
**Definition:**

**Waste Management** is the collection, transportation, disposal of garbage, and other waste products. Waste management encompasses management of all processes and resources for proper handling of waste materials, from maintenance of waste transport trucks and dumping facilities to compliance with health codes and environmental regulations.

Waste Management provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Waste water Management

**Definition:**

**Waste water management** encompasses a broad range of tasks that promote effective and responsible water use, treatment, and disposal and encourage the protection and restoration of watersheds.

Waste Water Management provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## Water Management

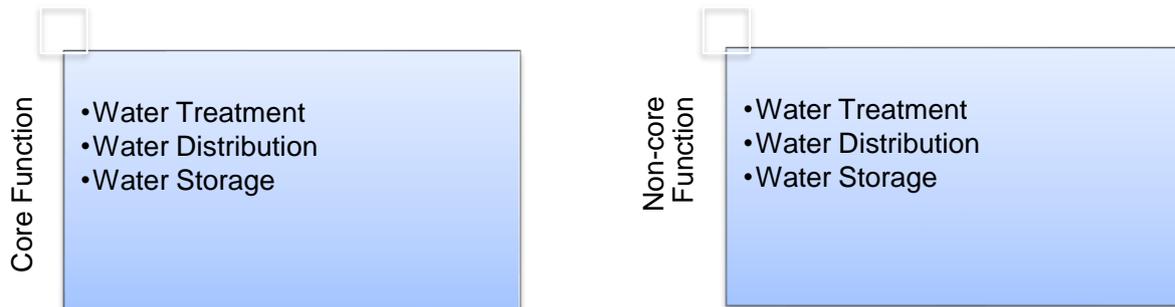
### Definition:

**Water resource management** is the activity of planning, developing, distributing, and managing the optimum use of water resources. It is a sub-set of water cycle management. Water resource management planning has regard to all the competing demands for water and seeks to allocate water on an equitable basis to satisfy all uses and demands.

Water Management provides for both core and non-core functions.

The sub-functions are at the posting level. Municipalities may add further detail at their discretion at the sub-sub-function level to assist in aligning the municipal standard classification to the prescribed function/ sub-function classification within this Function segment.

The diagram below summarises the “core and non-core sub-functions” available in the *mSCOA* table for this function:



## *mSCOA* Implementation

Municipalities by now, have progressively implemented the *mSCOA*.

The system developers responsible for applications commonly used by the municipalities are responsible for enhancing their software to be operated by business processes and are subject to customisation based on the unique requirements of client municipalities, with one of the primary objectives to assist municipalities in achieving compliance with the *mSCOA* classification framework.

National Treasury have provided comprehensive guidance in *mSCOA* Circular no.7 to 11 as implementation challenges have been identified.

## Annual Maintenance and Matters Pending

### Annual Maintenance

No changes was made to the layout of the Function segment since chart version 6.3

### Matters Pending

There were no 'matters pending' identified for the Funtion Segment at the time of finalising the Project Summary Document (PSD) for Version 6.5.

## ANNEXURE 1 - MSCOA FUNCTION SEGMENT INCLUDING REFERENCES AND DEFINITIONS TO COFOG

The Classification of Functions of Government (COFOG) is a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of expenditure. COFOG is integral to the Government Finance Statistics (GFS) presentation. It is one of a family of four classifications referred to when classifying expenditure according to purpose. COFOG provides a classification of government outlays by function that experience have shown to be of general interest and useful to a wider variety of analytic applications. The table below provides references between COFOG definitions and the *m*SCOA Function Segment definitions. Additionally, users should note that **the Project Detail Document provides the Function classification with reference to the equivalent classification in COFOG** supported by the definitions as applied in the Cities Infrastructure Development Management System (CIDMS). These definitions may assist in providing further assistance to users in understanding the context of the respective classifications included in the *m*SCOA classification framework:

<i>m</i> SCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups	Classes	
2	3	4	Broad Objectives of Government			
Community and Social Services						

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups		Classes
2	3	4	Broad Objectives of Government			
<p>Community service is a service or activity that is performed by the municipality for the benefit of the public or its institutions. Social services seek to improve the quality of life and wellbeing of an individual, group, or community by intervening through research, policy, community organising, direct practices, and teaching on behalf of those afflicted with poverty or any real or perceived social injustices and violations of their human rights. Research is often focused on areas such as human development, social policy, public administration, psychotherapy, program evaluation, and international and community development.</p>						
	Core Function					
<p>Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4B and 5B read with Sections 83 and 84 of the Local Government Municipal Structures Act, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].</p>						

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Aged Care	71 0	Social Protection	7102	Old Age	71020	Old Age (IS)
Aged care includes old age homes, home assistance and transport facilities, etc. [Included in the Government Finance Statistics (GFS) ~ Community and Social Services: Aged Care. No reference made in the Constitution Schedule 4/ 5 Tables A/B neither in the Local Government Municipal Structures Act Sections 83 and 84.]			Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age. Benefits in-kind, such as lodging and sometimes board provided to elderly persons either in specialised institutions or staying with families in appropriate establishments, assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after an elderly person and miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.					
		Animal Care and Diseases	70 6	Housing and Community Amenities	7066	Housing and Community Amenities not elsewhere classified	70660	Housing and Community Amenities not elsewhere classified (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Facilities for the accommodation, care, and burials of animals. [Included in GFS - Community and Social Services: Other Community. The Constitution Schedule 5 Tables B provide for facilities for the accommodation, care, and burials of animals. No specific reference in the Local Government Municipal Structures Act Sections 83 and 84]				Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to housing and community amenities; preparation and enforcement of legislation and standard relating to housing and community; production and dissemination of general information, technical documentation, and statistics relating to housing and community amenities. Includes: administration, operation, or support activities relating to housing and community amenities that cannot be assigned to 7061, 7062, 7063, 704 or 7065.					
		Cemeteries, Funeral Parlours and Crematoriums		706	Housing and Community Amenities	7066	Housing and Community Amenities not elsewhere classified	70660	Housing and Community Amenities not elsewhere classified (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>All costs relating to cemeteries, funeral parlours, and crematoriums. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 5B (Core) provides for cemeteries, funeral parlours, and crematoria. Further to this the Local Government Municipal Structures Act, 1998 in Section 84 indicates the functions and powers assigned to the District Municipality. Section 84(l) of this Act provides for "the establishment, conduct and control of cemeteries and crematoria serving the area of a major proportion of municipalities in the district. Reference to "funeral parlours" is limited to the Constitution Schedule 5B]</p>			<p>Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to housing and community amenities; preparation and enforcement of legislation and standards relating to housing and community; production and dissemination of general information, technical documentation, and statistics relating to housing and community amenities. Includes: administration, operation, or support activities relating to housing and community amenities that cannot be assigned to 7061, 7062, 7063, 704 or 7065.</p>					
		Child Care Facilities	710	Social Protection	7104	Family and Children	71040	Family and Children (IS)
<p>Child Care Facilities for example facilities for providing early childhood development, for example, playgrounds, educational facilities but not providing education or teaching, etc. [Included in GFS ~ Community and Social Services: Child Care. The Constitution Schedule 4B (Core) provide for childcare facilities. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of</p>			<p>Benefits in kind, such as shelter and board provided to preschool children during the day or part of the day, financial assistance toward payment of a nurse to look after children during the day, shelter and board provided to children and families on a permanent basis (orphanages, foster families, etc.), goods and services provided at home to children or to</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				those who care for them, and miscellaneous services and goods provided to families, young people, or children (holiday and leisure centres)					
		Community Halls and Facilities		70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
Exhibition halls and places for community gatherings. Refers to the integrated management of multiple and interdisciplinary technologies, personnel, systems, security, access control, space and other related processes. Facility management (or facilities management or FM) is an interdisciplinary field devoted to the coordination of space, infrastructure, people, and the organization, associated with the administration of office blocks, workshops, and executive office space. [Included in GFS - Public Places. The Constitution Schedule 5B (Core) provide for public places. Not specifically defined being within the powers and functions				Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]									
		Libraries and Archives		70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
All activities relating to libraries and archives. [Included in GFS - Community and Social Services: Libraries and Archives. The Constitution Schedule 5B (Core) provides for "public places." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.; production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
			others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.						
		Literacy Programmes	70 9	Education	7095	Education not definable by level	70950	Education not definable by level (IS)	
Including literacy programmes, etc. [Included in GFS - Community and Social Services: Other Social. No reference made in the Constitution Schedule 4/ 5 Tables A/ B neither in the Local Government Municipal Structures Act, 1998 Sections 83 and 84]			1) Provision of education not definable by level (for example, educational programs, generally for adults, that do not require and special prior instruction vocational training and cultural developments).						
		Museums and Art Galleries	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)	

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS						
			Divisions	Groups		Classes			
2	3	4	Broad Objectives of Government						
Including monuments, historic houses, and sites. [Included in GFS - Community and Social Services: Other Social. The Constitution Schedule 5B (Core) provides for "public places." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.						
		Theatres	708	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)	

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function provides for theatres. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 5B (Core) provides for "public places." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.</p>					
		Zoo's		708	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
<p>This function provides for zoos. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 5B (Core) provides for "public places." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal</p>				<p>1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3)</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Aged Care		710	Social Protection	7102	Old Age	71020	Old Age (IS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
Including old age homes, home assistance and transport facilities, etc. as provided by district municipalities. [Included in GFS ~ Community and Social Services: Aged Care. The Constitution Schedule 4A (non-core) provides for "welfare services." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age. Benefits in-kind, such as lodging and sometimes board provided to elderly persons either in specialised institutions or staying with families in appropriate establishments, assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after an elderly person and miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.					
		Agricultural	704	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70421	Agriculture	
All activities included in agricultural. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 4A (non-core) provides for "agriculture." Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal				1) Operation or support of programs or schemes to stabilize or improve farm prices and farm incomes, operation or support of extension services or veterinary services to farmers, pest control services, crop inspection services, and crop grading services. 2) Production and dissemination of general information, technical documentation, and statistics on agricultural affairs and services. 3) Compensation, grants, loans, or subsidies to farmers					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				in connection with agricultural activities, including payments for restricting or encouraging output of a particular crop or for allowing land to remain non-cultivated. Excluded multipurpose development projects (70474).					
		Animal Care and Diseases		706	Housing and Community Amenities	7066	Housing and Community Amenities not elsewhere classified	70660	Housing and Community Amenities not elsewhere classified (CS)
Facilities for the accommodation, care, and burials of animals. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 4A (Non-core) refers to "animal control and diseases" and Schedule 5A (Non-core) refers to "veterinary services, excluding regulation of the profession". Not specifically defined being within the powers and functions of a district municipality				Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to housing and community amenities; preparation and enforcement of legislation and standard relating to housing and community; production and dissemination of general information, technical documentation, and statistics relating to housing and community amenities.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				<i>Includes: administration, operation, or support activities relating to housing and community amenities that cannot be assigned to 7061, 7062, 7063, 704 or 7065.</i>					
		Child Care Facilities		710	Social Protection	7104	Family and Children	71040	Family and Children (IS)
Child Care Facilities for example facilities for providing early childhood development, for example, playgrounds, educational facility but not providing education or teaching, etc. [Included in GFS ~ Community and Social Services: Child Care. The Constitution Schedule 4A (Non-core) refers to welfare services. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				Benefits in kind, such as shelter and board provided to preschool children during the day or part of the day, financial assistance toward payment of a nurse to look after children during the day, shelter and board provided to children and families on a permanent basis (orphanages, foster families, etc.), goods and services provided at home to children or to those who care for them, and miscellaneous services and goods provided to families, young people, or children (holiday and leisure centres)					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Community Halls and Facilities	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
<p>Exhibition halls and places for community gatherings. Refers to the integrated management of multiple and interdisciplinary technologies, personnel, systems, security, access control, space, and other related processes. Facility management (or facilities management or FM) is an interdisciplinary field devoted to the coordination of space, infrastructure, people, and the organization, associated with the administration of office blocks, workshops, and executive office space. [Included in GFS ~ Community and Social Services: Community Halls and Facilities. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Consumer Protection	70 4	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs
<p>All activities relating to consumer protection. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 4A (Non-core) refers to consumer protection. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]</p>			<p>1) Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business. 2) Regulation or support of general economic and commercial activities such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion activities, general regulation of monopolies and other restraints on trade and market entry, etc., supervision of the banking industry. 3) Grants, loans, or subsidies to promote general economic and commercial policies and programs. <i>Includes:</i> consumer education and protection. <i>Excludes:</i> Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Cultural Matters	70 8	Recreation, Culture and Religion	7086	Recreation, Culture, and Religion not elsewhere classified	70860	Recreation, Culture, and Religion not elsewhere classified (CS)
<p>Non-core functions as determined in terms of the Constitution section 156(4) with Schedule 4A providing for all activities related to consumer protection. [Included in GFS ~ Community and Social Services: Other Community. The Constitution Schedule 4A (Non-core) refers to cultural matters. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets for the promotion of sport, recreation, culture, and religion; preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation, and statistics on recreation, culture and religion. <i>Includes:</i> affairs and services relating to recreation, culture and religion that cannot be assigned to (7081), (7082), (7083), (7084) or (7085).</p>					
		Disaster Management	71 0	Social Protection	7109	Social Protection (not	71090	Social Protection (not

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups		Classes
2	3	4	Broad Objectives of Government			
					elsewhere classified)	elsewhere classified).
<p>Disaster management is dealing with and avoiding both natural and man-made disasters. It involves preparedness, response, and recovery to lessen the impact of disasters including preparedness training. All aspects of emergency management deal with the processes used to the community from the consequences of disasters, wars and acts of terrorism. Disaster management does not necessarily avert or eliminate the threats themselves, although the study and prediction of the threats is an important part of the field. The basic level of emergency management are the various kinds of search and rescue activity. [Included in GFS ~ Community and Social Services: Other Community. Non-core functions as determined in terms of the Constitution section 156(4) with Schedule 4A and provides for disaster management. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this act.]</p>			<p>Administration, operation, or support of activities such as formulation, administration, coordination and monitoring of overall social protection policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of social protection; production and dissemination of general information, technical documentation, and statistics on social protection. <i>Includes:</i> Provision of social protection in the form of cash benefits and benefits in kind to victims of fires, floods, earthquakes, and other peacetime disasters; purchase and storage of food, equipment, and other supplies for emergency use in the case of peacetime disasters; other social protection affairs and services that cannot be assigned to (7101), (7102), (7103), (7104), (7105), (7106), (7107) or (7108).</p>			

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Education	70 9	Education	7098	Education not definable by level	70950	Education not definable by level (IS)
All activities relating to education (see Core - Literacy Programmes), etc. [Included in GFS ~ Community and Social Services: Other Community. Education at all levels, excluding tertiary education as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			Provision of education not definable by level (for example, educational programs, generally for adults, that do not require any special prior instruction vocational training and cultural developments).					
		Indigenous and Customary Law	70 3	Public Order and Safety	7036	Public Order and Safety not elsewhere classified.	70360	Public Order and Safety not elsewhere

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
								classified (CS)	
[Included in GFS ~ Community and Social Services: Other Community. Indigenous and Customary Law as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans and programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety. <i>Includes:</i> public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).					
		Industrial Promotion		704	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
[Included in GFS ~ Community and Social Services: Other Community. Industrial Promotion as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business. 2) Regulation or support of general economic and commercial activities such as export and import trade, commodity and equity markets, overall income controls, general trade promotion, activities, general regulation of monopolies and other restrains on trade and market entry, etc. supervision of the banking industry. 3) Grants, loans, or subsidies to promote general economic and commercial policies and programs. Includes: Consumer Education and Protection Excludes: Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate).					
		Language Policy		708	Recreation, Culture and Religion	7086	Recreation, Culture, and Religion not elsewhere classified	70860	Recreation, Culture, and Religion not elsewhere classified (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
[Included in GFS ~ Community and Social Services: Other Community. Language policy as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				Administration, operation, or support of activities such as information, administration, coordination, and monitoring of overall policies, plans, programs, and budgets for the preparation of sport, recreation, culture, and religion; preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation, and statistics on recreation, culture, and religion. Includes: Affairs and services relating to recreation, culture, and religion that cannot be assigned to (7081), (7082), (7083), (7084) or (7085).					
		Libraries and Archives		708	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
All activities relating to libraries and archives. [Included in GFS ~ Community and Social Services: Library and Archives. Archives other than National Archives/ Libraries as per Schedule 5A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section				1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					
		Literacy Programmes		709	Education	7095	Education not definable by level	70950	Education not definable by level (IS)
All activities relating to education (literacy programmes?), etc. [Included in GFS ~ Community and Social Services: Other Community. Education at all levels, excluding tertiary education as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Provision of education not definable by level (i.e., educational programs, generally for adults, that do not require any special prior instruction vocational training and cultural developments).					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS				
				Divisions		Groups		Classes
2	3	4	Broad Objectives of Government					
		Media Services	70 8	Recreation, Culture and Religion	7083	Broadcasting and Publishing Services	70830	Broadcasting and Publishing Services (CS)
All activities relating to media services, etc. [Included in GFS ~ Community and Social Services: Other Community. Media Services as per Schedule 4A (Non-core) of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			1) Operation or support of broadcasting and publishing services 2) Grants, loans, or subsidies to support the construction or acquisition of facilities for television or radio broadcasting the construction or acquisition of plant, equipment, or materials for newspapers, magazine, or book publishing; the production of material for, and its presentation, broadcasting the gathering of news or other information; the distribution of published works. excludes government printing offices and plants (70133), provision of education by radio or television broadcasting (709).					
		Museums and Art Galleries	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
All activities relating to museums and art galleries. [Included in GFS ~ Community and Social Services: Museums and Art Galleries. Non-core functions as determined in terms of the Constitution section 156(4) with Schedule 5A and provides for museums other than national museums. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					
		Population Development		70 6	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>All activities relating to population development. [Included in GFS ~ Community and Social Services: Other Community. Non-core functions as determined in terms of the Constitution section 156(4) with Schedule 5A and provides for population development. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communities, preparation of schemes for financing planned developments. Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to functions); agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).</p>					
		Provincial Cultural Matters		708	Recreation, Culture and Religion	7082	Cultural Services		

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
All activities relating to provincial cultural matters. [Included in GFS ~ Community and Social Services: Other Community. Non-core functions as determined in terms of the Constitution section 156(4) with Schedule 5A and provides for museums other than national museums. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or for organisations engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					
		Theatres		70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function provides for theatres. [Included in GFS ~ Community and Social Services: Other Community. Public places in terms of the Constitution section 156(4) with Schedule 5B. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or for organisations engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.</p>					
		Zoo's		70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
<p>This function provides for zoos. [Included in GFS ~ Community and Social Services: Other Community. Public places in terms of the Constitution section 156(4) with Schedule 5B. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government</p>				<p>1) Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.) 3)</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act.]			Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions and Exclusions as per GFS 2014 not included here.					
Energy Sources								
This function covers both traditional sources of electricity such as thermal or hydro supplies and newer sources such as wind or solar heat.								
	Core Function							
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].								

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Electricity	70 4	Economic Affairs	7043	Fuel and Energy	70435	Electricity
Including bulk purchase and distribution infrastructure, etc. [Included in GFS ~ Electricity: Distribution. The Constitution defines in Schedule 4B electricity and gas reticulation and the Local Government Municipal Structures Act, 1998, in section 84(c) provides for the function and power for the district municipality, being bulk supply of Electricity and Gas, which includes for the purpose of supply, the transmission, distribution and, where applicable, the generation of Electricity and Gas.			This class covers both traditional sources of electricity such as thermal or hydro supplies, and newer sources, such as wind or solar heat. 1) Construction or operation of non-enterprise type electricity supply systems. Excludes non-electric energy produced by wind or solar heat (70436).					
		Street Lighting and Signal Systems	70 6	Housing and Community Amenities	7064	Street lighting	70640	Street Lighting

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Operating, maintenance and capital expenditure on the infrastructure category street lighting, including highway lighting for traffic, fire alarm, police, and other signal systems. [Included in GFS ~ Public Safety: Street Lighting. The Constitution defines in Schedule 5B street lighting. Strictly according to the Local Government Municipal Structures Act, section 84(c) provides for the function and power for the district municipality, being bulk supply of Electricity and Gas, which includes for the purpose of supply, the transmission, distribution and, where applicable, the generation of Electricity and Gas.]</p>				<p>Installation, operation, maintenance, upgrading, etc. of street lighting. Excludes: lighting affairs and services associated with the construction and operation of highways (70451).</p>					
		Nonelectric Energy		704	Economic Affairs	7043	Fuel and Energy	70436	Non-electric Energy
<p>This function deals with the administration of energy affairs and services which chiefly concern the production, distribution, and utilisation of heat in the form of steam, hot water, or hot air. Includes non-electric energy produced by wind or solar heat as well as the conversion of methane gas (extracted from landfill sites) to electricity.</p>				<p>Construction or operation of non-enterprise type systems supplying non-electric energy. Includes: geothermal resources, nonelectric energy produced by wind or solar heat.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
This function deals with the administration of energy affairs and services which chiefly concern the production, distribution, and utilisation of heat in the form of steam, hot water or hot air. Includes non-electric energy produced by wind or solar heat.									
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Electricity		704	Economic Affairs	7043	Fuel and Energy	70435	Electricity

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
Including bulk purchase and distribution infrastructure, etc. [Included in GFS ~ Electricity: Distribution. The Constitution defines in Schedule 4B electricity and gas reticulation and the Local Government Municipal Structures Act, 1998, in section 84(c) provides for the function and power for the district municipality, being bulk supply of Electricity and Gas, which includes for the purpose of supply, the transmission, distribution and, where applicable, the generation of Electricity and Gas.				This class covers both traditional sources of electricity such as thermal or hydro supplies, and newer sources, such as wind or solar heat. 1) Construction or operation of non-enterprise type electricity supply systems. Excludes non-electric energy produced by wind or solar heat (70436).					
		Nonelectric Energy	704	Economic Affairs	7043	Fuel and Energy	70436	Non-electric Energy	
This function deals with the administration of energy affairs and services which chiefly concern the production, distribution, and utilisation of heat in the form of steam, hot water or hot air. Includes non-electric energy produced by wind or solar heat.				Construction or operation of non-enterprise type systems supplying non-electric energy. Includes: geothermal resources, nonelectric energy produced by wind or solar heat.					
Environmental Protection									

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Environmental Protection refers to the various combinations of scientific, technical, and advisory activities (including modification processes, for example, the influence of manmade and natural factors) required to acquire, produce, and supply information on the past, present, and future states of space, atmospheric, oceanographic, and terrestrial surroundings for use in decision-making processes, or to modify those surroundings to enhance operations.</p>									
<p>Core Function</p>									
<p>Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].</p>									
		Biodiversity and Landscape		705	Environmental Protection	7054	Protection of Biodiversity	70540	Protection of Biodiversity and

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
							and Landscape		Landscape (CS)
<p>Includes activities relating to the protection of flora and fauna species, the protection of habitats and the protection of landscapes for their aesthetic values (for example, rehabilitation of abandoned mines and quarry sites) [Included in GFS ~ Environmental Protection: Biodiversity and Landscape. environment, administration of indigenous forests, and nature conservation included in Schedule 4A of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]</p>				<p>This group covers activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves), and the protection of landscapes for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandoned mines and quarry sites.1) Administration, supervision, inspection, operation, or support of activities relating to the protection of biodiversity and landscape. 2) Grants, loans, or subsidies to support activities relating to the protection of biodiversity and landscape.</p>					
		Coastal Protection		705	Environmental Protection	7056	Environmental Protection not elsewhere classified	70560	Environmental Protection not elsewhere classified

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Includes coastal protection, etc. [Included in GFS ~ Environmental Protection: Other - Coastal Protection. Pontoons, ferries, jetties, piers, and harbours, excluding the regulation of international and national shipping and matters related thereto included in Schedule 4B of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				Administration, management, regulation, supervision, operation and support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets for the promotion of environmental protection; preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation, and statistics on environmental protection.					
		Pollution Control		705	Environmental Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups	Classes	
2	3	4	Broad Objectives of Government			
<p>Air pollution and climate protection, soil and groundwater protection, noise and vibration abatement, protection against radiation, etc. [Included in GFS ~ Environmental Protection: Pollution Control. Schedule 4B of the Constitution includes air pollutions and Schedule 5B of the Constitution noise pollution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]</p>			<p>This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollution that adversely affect the quality of the air, construction, maintenance, and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products. 1) administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control. 2) Grants, loans or subsidies to support activities relating pollution abatement and control.</p>			
	Non-core Function					
<p>Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and</p>						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Indigenous Forests		705	Environmental Protection	7054	Protection of Biodiversity and Landscape	70540	Protection of Biodiversity and Landscape (CS)
Administration of indigenous forests. [Included in GFS ~ Environmental Protection: Biodiversity and Landscape. The Constitution Schedule 4A provides for Administration of indigenous forests. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act.]				This group covers activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves), and the protection of landscapes for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandons mines and quarry sites.1) Administration, supervision, inspection, operation, or support of activities relating to the protection of biodiversity and landscape. 2) Grants,					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				loans, or subsidies to support activities relating to the protection of biodiversity and landscape.					
		Nature Conservation		705	Environmental Protection	7054	Protection of Biodiversity and Landscape	70540	Protection of Biodiversity and Landscape (CS)
nature conservation excluding national parks, national botanical gardens, and marine resources. [Not included in GFS ~ Nature conservation as per the Constitution section 156(4) read with Schedule 4A. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act.]				Included from the Introduction to 7054 Protection of Biodiversity and Landscape: "This group covers activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves), and the protection of landscape for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandoned mines and quarry sites).					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				1) Administration, supervision, inspection, operation, or support of activities relating to the protection of biodiversity and landscape. 2) Grants, loans, or subsidies to support activities relating to the protection of biodiversity and landscape.					
		Pollution Control		705	Environmental Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)
Air pollution and climate protection, soil and groundwater protection, noise and vibration abatement, protection against radiation, etc. [Included in GFS ~ Environmental Protection: Pollution Control. Schedule 4A of the Constitution includes pollution control. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollution that adversely affect the quality of the air, construction, maintenance, and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products. 1) administration, supervision, inspection, operation, or support of					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				activities relating to pollution abatement and control. 2) Grants, loans or subsidies to support activities relating pollution abatement and control.					
		Soil Conservation		705	Environmental Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)
Soil conservation. [Included in GFS ~ Environmental Protections: Biodiversity and Landscape. Soil conservation included in Schedule 4A of the Constitution. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act]				This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollution that adversely affect the quality of the air, construction, maintenance, and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
			of pollutant products. 1) administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control. 2) Grants, loans or subsidies to support activities relating pollution abatement and control.					
Executive and Council								
Executives are the person(s) or group of persons having administrative or supervisory authority in the municipality. The council is the legislative body that governs a municipality.								
	Core Function							
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Mayor and Council		70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70111	Executive and Legislative
All costs for Mayoral, Councillor and committee expenses. Including the costs of providing physical amenities for these activities. [Included in GFS: Executive and Council: Mayor and Council]				Administration, operation, or support of executive and legislative organs: <i>Includes: office of the chief executive at all levels of government. Excludes: ministerial offices, offices of the heads of departments of local governments, interdepartmental committees, etc. concerned with a specific function.</i>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Municipal Manager, Town Secretary and Chief Executive	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70111	Executive and Legislative
All costs for the Municipal Manager, Town Secretary and Chief Executive Costs, including the costs of providing physical amenities for these activities. Cost not directly attributable to specific functions such as water, electricity, sanitation. This sub-function provides for appointments made in terms of section 57 of the Local Government Municipal Systems Act, 2000. [Included in GFS ~ Executive and Council: Municipal Manager]			Administration, operation or support of executive and legislative organs: Includes: office of the chief executive at all levels of government. Excludes: ministerial offices, offices of the heads of departments of local governments, interdepartmental.					
Finance and Administration								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
All activities relate to the finance function such as the cost of the Chief Financial Officer, financial statements, budgets, management reporting, revenue collection (credit control), financial asset and liability management (treasury & cash management), rates, procurement (orders, tenders, contract management etc.), levies, audit, creditors etc.									
Core Function									
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Administrative and Corporate Support		70 1	General Public Services	7013	General Services	70133	Other General

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
							Services (CS)	
<p>. Administration includes providing centralised administrative, office support, legal services, managing departmental, personnel and financial administration, determining working methods and procedures; and exercising managerial and administrative control. Corporate services are activities that combine or consolidate certain "municipal"-wide needed support services, provided based on specialised knowledge, best practices, and technology to serve internal (and sometimes external) customers and business partners.</p>			<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).</p>					
		Asset Management	701	General Public Services	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function provides for asset management being the systematic process of operating, maintaining, upgrading, and disposing of assets cost-effectively. The Municipal Finance Management Act, 2003, in Section 63(1) provides that: The accounting officer of a municipality is responsible for the management of (a) the assets of the municipality, including the safeguarding and the maintenance of those assets.</p>				<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).</p>					
		Budget and Treasury Office		701	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function gives recognition to the requirement set-out in the Municipal Finance Management Act, 2003, in Section 80 that every municipality must have a budget and treasury office. See the separate function provided for as "finance".</p>				<p>1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).</p>					
		Finance		701	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>The finance function such as the cost of the Chief Financial Officer, financial statements, management reporting, revenue collection (credit control), rates, levies, audit coordination, creditors etc. The Municipal Finance Management Act, 2003, in Section 62 sets out the general financial management functions.</p>			<p>1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).</p>					
		Fleet Management	70 1	General Public Service	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function provides for fleet management being the management of the municipality's transportation fleet. This function is not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.</p>				<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).</p>					
		Human Resources		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
<p>All activities related to the human resources function such as selection and recruitment, induction, career development, counselling, payroll, occupational health, and safety, etc.</p>				<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services,</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				etc. Excludes: other general services connected with a specific function (classified according to function).					
		Information Technology		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
All activities relating to information technology services.				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
		Legal Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	
<p>This function provides for legal services being the services involving legal or law related matters like issue of legal opinion, filing, pleading, and defending of law suits etc. by a lawyer or attorney practicing law related services within the municipality.</p>			<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).</p>						
		Marketing, Customer Relations, Publicity and Media Co-ordination	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs,	70112	Financial and Fiscal Affairs (CS)	

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
						External Affairs		
The function provides for marketing, publicity, customer relations (call centres) and media co-ordination.			1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).					
		Property Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Municipality owned and operated (including leased properties) - the operation, control and oversight of real estate as used in its broadest terms.				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).					
		Risk Management		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
This function provides for risk management within the municipality being the identification, assessment, and prioritization of risks (defined in ISO 31000 as the effect of uncertainty on objectives) followed by coordinated and economical application of resources to minimize, monitor, and control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. Risk				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services,					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
management is required as per the Municipal Finance Management Act, Section 62 (c)l.				etc. Excludes: other general services connect with a specific function (classified according to function).					
		Security Services		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
This function provides for security services within the municipality being the protection of personnel and/ or municipal assets. Other security services such as roving patrol, bodyguard, and guard dog services are also included.				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Supply Chain Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
This function relates to procurement including orders, tenders and contract management. Supply Chain Management is required in terms of the Municipal Finance Management Act, 2003, Section 110.			Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services, etc. Excludes: other general services connect with a specific function (classified according to function).					
		Valuation Service	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs,	70112	Financial and Fiscal Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS			
				Divisions		Groups	
2	3	4		Broad Objectives of Government			
					External Affairs		
Municipal valuation services as required in terms of Section 33 of the Local Government Municipal Property Rates Act, 2004.				1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).			
	Non-core Function						
Non-core functions as determined by the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government							

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Municipal Structures Act, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Asset Management		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
This function provides for asset management being the systematic process of operating, maintaining, upgrading, and disposing of assets cost-effectively. The Municipal Finance Management Act, 2003, provides in Section 63(1) that: The accounting officer of a municipality is responsible for the management of (a) the assets of the municipality, including the safeguarding and the maintenance of those assets. [This sub-function provides for activities done by district municipality to assist local municipalities.]				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Fleet Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
<p>This function provides for fleet management being the management of the municipality's transportation fleet. [This sub-function provides for activities done by the district municipality to assist local municipalities.]</p>			<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).</p>					
		Human Resources	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
All activities related to the human resources function such as selection and recruitment, induction, career development, counselling, payroll, occupational health, and safety, etc. [This sub-function provides for activities done by the district municipality to assist local municipalities.]				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).					
		Information Technology		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
All activities relating to information technology services. [This sub-function provides for activities done by the district municipality to assist local municipalities]				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services,					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				etc. Excludes: other general services connected with a specific function (classified according to function).					
		Legal Services		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
This function provides for legal services being the services involving legal or law related matters like issue of legal opinion, filing, pleading, and defending of law suits etc. by a lawyer or attorney practicing law related services within the municipality. [This sub-function provides for activities done by the district municipality to assist local municipalities.]				Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Marketing, Customer Relations, Publicity and Media Co-ordination	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)
The function provides for marketing, publicity, customer relations (call centres) and media co-ordination. [This sub-function provides for activities done by the district municipality to assist local municipalities.]			1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Property Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
Municipality owned and operated (including leased properties) - the operation, control and oversight of real estate as used in its broadest terms. [This sub-function provides for activities done by the district municipality to assist local municipalities.]			Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).					
		Risk Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>This function provides for risk management within the municipality being the identification, assessment, and prioritisation of risks (defined in ISO 31000 as the effect of uncertainty on objectives) followed by coordinated and economical application of resources to minimise, monitor, and control the probability and/ or impact of unfortunate events or to maximize the realisation of opportunities. Risk management is required in terms of the Municipal Finance Management Act, 2003 (Section 62 (1) (c). [This sub-function provides for activities done by the district municipality to assist local municipalities.]</p>			<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).</p>					
		Security Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
<p>This function provides for security services within the municipality being the protection of personnel and/ or municipal assets. Other security services such as roving patrol, bodyguard, and guard dog services are also included. [This sub-</p>			<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services,</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
function provides for activities done by the district municipality to assist local municipalities.]			etc. Excludes: other general services connected with a specific function (classified according to function).					
Health								
<p>Section 24 of the Constitution of the Republic of South Africa entrenches the right of all citizens to live in an environment that is not harmful to their health or well-being. Section 83 of the National Health Act, 2003 (Act 61 of 2003), defines municipal health services and clearly stipulates the responsibilities of municipalities in the performance of such services. Environmental health comprises those aspects of human health, including quality of life, that are determined by physical, chemical, biological, social and psychosocial factors in the environment. It also refers to the theory and practices of assessing, correcting, controlling, and preventing factors in the environment that can adversely affect the health of present and future generations. Environmental health services are services that implement environmental health policies through monitoring and</p>								

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups	Classes	
2	3	4	Broad Objectives of Government			
controlling, which improve environmental parameters and encourage the use of environmentally friendly and healthy technologies and behaviours. Controlling and monitoring also play a leading role in suggesting and developing new policy areas. (These definitions are in line with the definitions of the World Health Organization.)						
	Core Function					
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].						

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Health Services	70 7	Health	7074	Public Health Services	70740	Public Health Services (IS)
<p>This function includes food control, health inspections, surveillance, and prevention of communicable diseases, etc. Section 24 of the Constitution of the Republic of South Africa entrenches the right of all citizens to live in an environment that is not harmful to their health or well-being. Section 83 of the National Health Act, 2003 (Act 61 of 2003), defines municipal health services and clearly stipulates the responsibilities of municipalities in the performance of such services. [Included in GFS ~ Health: Clinics. Schedule 4B of the Constitution includes municipal health services. Specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - "municipal health services serving the area of the district".]</p>			<p>1) Provision of public health services. 2) Administration, inspection, operation, or support of public health services such as blood bank operation (collecting, processing, storing, shipping), disease detection (cancer, tuberculosis, venereal disease), prevention (immunization, inoculation), monitoring (infant nutrition, child health), epidemiological data collection, family planning services and so forth. 2) Preparation and dissemination of information on public health matters. Includes: public health services delivered by special teams to groups of clients, most of whom are in good health, at workplaces, schools, or other non-medical settings, public health services not connected with a hospital, clinic, or practitioners, public health services not delivered by medically qualified doctors, public health service laboratories. Excludes: medical analysis laboratories (70724), laboratories engaged to determining the abuses of disease (70750).</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS						
			Divisions		Groups		Classes		
			Broad Objectives of Government						
2	3	4							
		Laboratory Services	70 7	Health	7075	R&D Health	70750	R&D (CS)	Health
		Food Control	70 7	Health	7075	R&D Health	70750	R&D (CS)	Health
		Health Surveillance and Prevention of Communicable Diseases including Immunisation.	70 7	Health	7075	R&D Health	70750	R&D (CS)	Health
		Vector Control <sup>3</sup>	70 7	Health	7075	R&D Health	70750	R&D (CS)	Health
		Chemical Safety	70 7	Health	7075	Research & Development (R&D) Health	70750	Research & Development (R&D) Health (CS)	Health

<sup>3</sup> Vector control is any method to limit or eradicate the mammals, birds, insects, or other arthropods (collectively called vectors) which transmit disease pathogens. For example, mosquito control.

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Responsibilities placed on District Municipalities by way of Gazetted Norms and Standards by the Minister of Health.				1) Administration and operation of government agencies engaged in applied research and experimental development related to health. 2) Grants, loans, and subsidies to support applied research and experimental development related to health undertaken by non-government bodies, such as research institutes and universities. Includes: Laboratories engaged in determining the causes of disease. Excludes: Basic Research (70140)					
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Ambulance		707	Health	7072	Outpatient Services	70724	Paramedics Services (IS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>Includes all costs relating to Ambulances. [Included in GFS ~ Health: Ambulance. Schedule 4A of the Constitution provides for health services, Schedule 5A for ambulance services. This function not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>1) Provision of paramedical health services to outpatients. 2) Administration, inspection, operation, or support of health services delivered by clinics supervised by nurses, midwives, physiotherapists, occupational therapists, occupational therapists, speech therapists or other paramedical personnel and of health services delivered by nurses, midwives, and paramedical personnel in non-consulting rooms, patients homes, or other non-medical institutions Includes: acupuncturists, chiropodists, chiropractors, optometrists, practitioners of traditional medicine, etc.; medical analysis laboratories and x-ray centres; hire of therapeutic equipment; medically prescribed corrective gymnastic therapy; outpatient thermal bath or sea-water treatments; ambulance services other than ambulance services operated by hospitals. Excludes: Public health services laboratories (70740) laboratories engaged in determining the causes of disease (70750)</p>					
		Health Services	707	Health	7074	Public Health Services	70740	Public Health Services (IS)
<p>This function includes food control, health inspections, surveillance and prevention of communicable diseases, etc. Section 24 of the Constitution of the Republic of South Africa entrenches the right of all citizens to live in an</p>			<p>1) Provision of public health services. 2) Administration, inspection, operation, or support of public health services such as blood bank operation (collecting, processing, storing, shipping), disease detection (cancer, tuberculosis, venereal disease), prevention</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>environment that is not harmful to their health or well-being. Section 83 of the National Health Act, 2003 (Act 61 of 2003), defines municipal health services and clearly stipulates the responsibilities of municipalities in the performance of such services. [Included in GFS ~ Health: Other. Schedule 4A of the Constitution includes health services. ]</p>			<p>(immunization, inoculation), monitoring (infant nutrition, child health), epidemiological data collection, family planning services and so forth. 2) Preparation and dissemination of information on public health matters. Includes: public health services delivered by special teams to groups of clients, most of whom are in good health, at workplaces, schools, or other non-medical settings, public health services not connected with a hospital, clinic, or practitioners, public health services not delivered by medically qualified doctors, public health service laboratories. Excludes: medical analysis laboratories (70724), laboratories engaged to determining the abuses of disease (70750).</p>					
Housing								
All activities associated with the provisioning of housing.								
	Core Function							
<p>Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and</p>								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS			
				Divisions		Groups	Classes
2	3	4	Broad Objectives of Government				
powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].							
		Housing	706	Housing and Community Amenities	7061	70610	Housing Development (CS)
This function provides for the management and eradication of housing backlogs, provides incremental low-cost housing opportunities for households below certain income brackets, provides opportunities for credit-link houses in mixed developments, provides special needs housing for the aged, the disabled, people with HIV and aids and children who are orphaned by HIV, provide rental housing options, etc. [Included in GFS ~ Schedule 4A of the Constitution includes housing. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures				1) Administration of housing development affairs and services; promotion, monitoring, and evaluation of housing development activities regardless of whether the activities are under the auspices of public authorities, development, and regulations of housing standards. 2) Slum clearance related to provision of housing acquisition of land needed for construction of dwellings, construction or purchase and remodelling of dwelling units for the public or for people with special needs. 3) Production and dissemination of public information, technical documentation, and statistics on housing development affairs and services. 4) Grants, loans or subsidies to support the expansion, improvement, or maintenance of the housing			

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				stock. Excludes: development and regulation of construction standards (70443); cash benefits and benefits in-kind to help households meet the cost of housing (71060).					
		Informal Settlements		70 6	Housing and Community Amenities		7062	70620	Housing Development (CS)

<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>			<b>Classification of Functions of Government (COFOG) AND DEFINITIONS</b>			
			<b>Divisions</b>	<b>Groups</b>		<b>Classes</b>
<b>2</b>	<b>3</b>	<b>4</b>	<b>Broad Objectives of Government</b>			
<p>The function assists in curbing land evasions and educated communities on the problems caused by land invasions, provides layout plans for informal settlements and identifies land than can be developed for the relocation of informal settlements. destigmatises hostels by converting them into family units and develops economic ventures, operates and effective waiting-list system and educates communities about the importance of the waiting list. [Included in GFS ~ Schedule 4A of the Constitution includes housing. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - "municipal health services serving the area of the district]</p>			<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc., for communities; preparation of schemes for financing planned developments. 3) Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, health, cultural facilities, etc., (classified according to function), agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).</p>			
	Non-core Function					
<p>Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and</p>						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS			
				Divisions		Groups	Classes
2	3	4	Broad Objectives of Government				
powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]							
		Housing	706	Housing and Community Amenities	7061	70610	Housing Development (CS)
<p>This function provides for the management and eradication of housing backlogs, provides incremental low-cost housing opportunities for households below certain income brackets, provides opportunities for credit-link houses in mixed developments, provides special needs housing for the aged, the disabled, people with HIV and aids and children who are orphaned by HIV, provide rental housing options, etc. [Included in GFS ~ Schedule 4A of the Constitution includes housing. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]</p>				<p>1) Administration of housing development affairs and services; promotion, monitoring, and evaluation of housing development activities regardless of whether the activities are under the auspices of public authorities, development, and regulations of housing standards. 2) Slum clearance related to provision of housing acquisition of land needed for construction of dwellings, construction or purchase and remodelling of dwelling units for the public, or for people with special needs. 3) Production and dissemination of public information, technical documentation, and statistics on housing development affairs and services. 4) Grants, loans or subsidies to support the expansion, improvement, or maintenance of the housing stock. Excludes: development and regulation of construction standards (70443); cash benefits and benefits in kind to help households meet the cost of housing (71060).</p>			

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS				
			Divisions		Groups	Classes	
2	3	4	Broad Objectives of Government				
		Informal Settlements	706	Housing and Community Amenities	7062	70620	Housing Development (CS)
<p>The function assists in curbing land evasions and educated communities on the problems caused by land invasions, provides layout plans for informal settlements and identifies land than can be developed for the relocation of informal settlements. destigmatises hostels by converting them into family units and develops economic ventures, operates and effective waiting-list system and educates communities about the importance of the waiting list. [Included in GFS ~ Schedule 4A of the Constitution includes housing. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government</p> <p>Municipal Structures Act, however, the MEC may alter these functions in terms of section 85 of this Act - "municipal health services serving the area of the district]</p>			<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc., for communities; preparation of schemes for financing planned developments. 3) Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, health, cultural facilities, etc., (classified according to function), agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).</p>				

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Internal Audit									
This function provides for internal audit as provided for in the Municipal Finance Management Act, 2003, in Section 62(1)(c).									
	Core Function								
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Governance Function  This function provides for internal audit as provided for in the Municipal Finance Management Act, Section 62(c).		70 1	General Public Services	7011	Executive and Legislative Organs, Financial and	70112	Financial and Fiscal Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
							Fiscal Affairs, External Affairs		
		Non-core Function							
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Governance Function		70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs,	70112	Financial and Fiscal Affairs (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups	Classes	
2	3	4	Broad Objectives of Government			
				External Affairs		
<p>This function provides for internal audit as provided for in the Municipal Finance Management Act, 2003, Section 62(1)(c).</p>			<p>1) Administration of financial and fiscal affairs and services, management of public funds and public debt; operation of taxation schemes. 2) Operation of the treasury or ministry of finance; the budget office; the inland revenue agency; the customs authorities; the accounting and auditing services. 3) production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services. Includes: Financial and fiscal affairs and services at all levels of government. Excludes: underwriting or flotation charges and interest payments on government loan (70170), supervision of the banking industry (70411).</p>			
	Non-core Function					
<p>Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and</p>						

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups		Classes
2	3	4	Broad Objectives of Government			
powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]						
Other						
This function provides for "core and non-core functions" specifically listed as determined in terms of the Constitution section 156 with Schedule 4/ 5 A/ B with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, but not separately specific in the classification framework.						
	Core Function					
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
		Abattoirs	704	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70421	Agriculture	
<p>Includes all activities relating to the establishment, conduct and control of municipal abattoirs. [Included in GFS ~ Other: Abattoirs. Schedule 5B of the Constitution includes municipal abattoirs. Specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act.</p> <p>he establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district"]</p>			<p>1) Operation or support of programs or schemes to stabilize or improve farm prices and farm incomes, operation or support of extension services or veterinary services to farmers, pest control services, crop inspection services, and crop grading services. 2) Production and dissemination of general information, technical documentation, and statistics on agricultural affairs and services. 3) Compensation, grants, loans, or subsidies to farmers in connection with agricultural activities, including payments for restricting or encouraging output of a particular crop or for allowing land to remain non-cultivated. Excluded multipurpose development projects (70474).</p>						
		Air Transport	704	Economic Affairs	7045	Transport	70454	Air Transport (CS)	

<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>			<b>Classification of Functions of Government (COFOG) AND DEFINITIONS</b>		
			<b>Divisions</b>	<b>Groups</b>	<b>Classes</b>
<b>2</b>	<b>3</b>	<b>4</b>	<b>Broad Objectives of Government</b>		
<p>Includes all activities relating to municipal airports. [Included in GFS ~ Schedule 4B of the Constitution includes municipal airports. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Municipal Airports serving the Area of the District Municipality as a whole.]</p>			<p>1) Administration of affairs and services concerning operation, use, construction, and maintenance of air transport systems and facilities (airports, runways, terminals, hangars, navigation aids and equipment, air control amenities, etc.) 2) Supervision and regulation of air transport users (registration, licensing, and inspection of aircraft, pilots, crews, ground crews, regulations concerning passenger safety, investigation of air transport accidents, etc.), air transport system operations (allocations of routes, approval of freight tariffs and passenger fares, and of frequency and levels of service, etc.), and air transport facility construction and maintenance. 3) Construction or operation of non-enterprise type public air transport services and facilities. 4) Production and dissemination of general information, technical documentation, and statistics on air transport system operations and on-air transport facility construction. 5) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of air transport systems and facilities. Includes: radio and satellite navigation aids; emergency rescue services, schedules and non-scheduled freight and passenger services, regulation and control of flying by private individuals. Excludes: grants, loans and subsidies to aircraft manufactures (70442).</p>		

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Forestry	70 4	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70422	Forestry
All activities associated with the forestry industry. [Included in GFS - Reference still to be included. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			1) Administration of forestry affairs and services; conservation, extension, and rationalised exploitation of forest reserves; supervision and regulation of forest operations and issuance of tree-felling licenses. 2) Operation or support of reforestation work, pest and disease control, forest firefighting and fire presentation services, and extension services to forest operators. 3) Production and dissemination of general information, technical documentation and statistics on forestry affairs and services. 4) Grants, loans or subsidies to support commercial forest activities. Includes: Forest crops in addition to timber.					
		Licensing and Regulation	70 4	Economic Affairs	7041	General Economic, Commercial	70411	General Economic, Commercial

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
							and Labour Affairs		and Labour Affairs
<p>Include licensing of food and liquor sales to the public and licensing of street traders (hawkers' control) and business. Does not include building or planning regulation or vehicle licensing. [Included in GFS ~ Planning and Development: Licensing and Regulation. Core Function as determined in terms of the Constitution section 156(1) with Schedule 4B providing for trading regulations and 5B for licensing and control of undertakings that sell food to the public. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]</p>				<p>Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business.</p>					
		Markets		704	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Includes all activities relating to the operation of markets – fresh produce, etc. [Included in GFS - Core Function as determined in terms of the Constitution section 156(1) with Schedule 5B providing for markets and street trading. Specifically, being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - the establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major portion of municipalities in the district.]</p>				<p>1) Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business. 2) Regulation or support of general economic and commercial activities such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion, activities, general regulation of monopolies and other restrains on trade and market entry, etc. supervision of the banking industry. 3) Grants, loans, or subsidies to promote general economic and commercial policies and programs. Includes: Consumer Education and Protection Excludes: Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate).</p>					
		Tourism		704	Economic Affairs	7047	Other Industries	70473	Tourism

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Includes all activities relating to the promotion and development of tourism. [Included in GFS ~ Other: Tourism. Core Function as determined in terms of, the Constitution section 156(1) with Schedule 4B read with Section 84(m) of the Local Government Municipal Structures Act, 1998 - promotion of local tourism for the area of the district municipality.]				1) Administration of tourism affairs and services; promotion and development of tourism; liaison with the transport, hotel, and restaurant industries and other industries benefiting from the presence of tourists. 2) Operation of tourist offices at home and abroad, etc.; organisation of advertising, campaigns, including the production and dissemination of promotional literature and the like. 3) Compilation and publication of statistics on tourism.					
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Abattoirs		704	Economic Affairs	7042	Agriculture, Forestry,	70421	Agriculture

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
						Fishing, and Hunting		
Includes all activities relating to the establishment, conduct and control of municipal abattoirs. [Included in GFS ~ Other: Abattoirs. Schedule 5A of the Constitution includes abattoirs.]			1) Operation or support of programs or schemes to stabilise or improve farm prices and farm incomes, operation or support of extension services or veterinary services to farmers, pest control services, crop inspection services, and crop grading services. 2) Production and dissemination of general information, technical documentation, and statistics on agricultural affairs and services. 3) Compensation, grants, loans, or subsidies to farmers in connection with agricultural activities, including payments for restricting or encouraging output of a particular crop or for allowing land to remain non-cultivated. Excluded multipurpose development projects (70474).					
		Air Transport	704	Economic Affairs	7045	Transport	70454	Air Transport (CS)
Includes all activities relating to municipal airports. [Included in GFS ~ Schedule 4A of the Constitution includes airports other than international and national airports.]			1) Administration of affairs and services concerning operation, use, construction, and maintenance of air transport systems and facilities (airports, runways, terminals, hangars, navigation aids and equipment, air control amenities, etc.) 2) Supervision and regulation					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				of air transport users (registration, licensing, and inspection of aircraft, pilots, crews, ground crews, regulations concerning passenger safety, investigation of air transport accidents, etc.), air transport system operations (allocations of routes, approval of freight tariffs and passenger fares, and of frequency and levels of service, etc.), and air transport facility construction and maintenance. 3) Construction or operation of non-enterprise type public air transport services and facilities. 4) Production and dissemination of general information, technical documentation, and statistics on air transport system operations, and on-air transport facility construction. 5) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of air transport systems and facilities. Includes: radio and satellite navigation aids; emergency rescue services, schedules and non-scheduled freight and passenger services, regulation, and control of flying by private individuals. Excludes: grants, loans and subsidies to aircraft manufactures (70442).					
		Forestry		704	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70422	Forestry

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
All activities associated with the forestry industry. [Included in GFS - Reference still to be included. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				1) Administration of forestry affairs and services; conservation, extension, and rationalised exploitation of forest reserves; supervision and regulation of forest operations and issuance of tree-felling licenses. 2) Operation or support of reforestation work, pest and disease control, forest firefighting and fire presentation services, and extension services to forest operators. 3) Production and dissemination of general information, technical documentation and statistics on forestry affairs and services. 4) Grants, loans or subsidies to support commercial forest activities. Includes: Forest crops in addition to timber.					
		Licensing and Regulation		704	Economic Affairs	7041	General Economic, Commercial and Labour Affairs	70411	General Economic, Commercial and Labour Affairs
Include licensing of food and liquor sales to the public and licensing of street traders (hawkers' control) and business. Does not include building or planning regulation or vehicle licensing. [Included in GFS ~ Planning and Development: Licensing and Regulation. Non-core Function as determined in terms of the				Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Constitution section 156(1) with Schedule 5A for liquor licences. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act]				commercial policies, liaison among different branches of government and between government and business.					
		Markets		704	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs
Includes all activities relating to the operation of markets – fresh produce, etc. [Included in GFS ~ Other: Markets. Non-core Function as determined in terms of the Constitution section 156(1) with Schedule 4A for trade. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business. 2) Regulation or support of general economic and commercial activities such as export and import trade, commodity and equity markets, overall income controls, general trade promotion, activities, general regulation of monopolies and other restraints on trade and market entry, etc. supervision of the banking industry. 3) Grants,					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS						
			Divisions	Groups		Classes			
2	3	4	Broad Objectives of Government						
			loans, or subsidies to promote general economic and commercial policies and programs. Includes: Consumer Education and Protection Excludes: Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate).						
		Tourism	704	Economic Affairs	7047	Other Industries	70473	Tourism	
Includes all activities relating to the promotion and development of tourism. [Included in GFS - Other: Tourism. Non-core function as determined in terms of the Constitution section 156(1) with Schedule 4A providing for tourism. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			1) Administration of tourism affairs and services; promotion and development of tourism; liaison with the transport, hotel, and restaurant industries and other industries benefiting from the presence of tourists. 2) Operation of tourist offices at home and abroad, etc.; organisation of advertising, campaigns, including the production and dissemination of promotional literature and the like. 3) Compilation and publication of statistics on tourism.						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS						
				Divisions		Groups		Classes		
				Broad Objectives of Government						
2	3	4								
Planning and Development										
	Core Function									
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].										
		Billboards		704	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs (CS)	

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Billboards and the display of advertisements in public places. [Included in GFS - Planning and Development: Economic Development/ Planning. Core Function as determined in terms of the Constitution section 156(1) with Schedule 5B providing for billboards and the display of advertisements in public places. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				1) Administration of general economic and commercial affairs and services, including general foreign commercial affairs, formulation and implementation of general economic and commercial policies, liaison among different branches of government and between government and business. 2) Regulation or support of general economic and commercial activities such as export and import trade, commodity and equity markets, overall income controls, general trade promotion, activities, general regulation of monopolies and other restrains on trade and market entry, etc. supervision of the banking industry. 3) Grants, loans, or subsidies to promote general economic and commercial policies and programs. Includes: Consumer Education and Protection Excludes: Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate).					
		Corporate Wide Strategic Planning (IDPs, LEDs)		701	General Public Services	7013	General Services	70132	Overall Planning and Statistical Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Provides for Corporate Wide Strategic Planning (IDPs, LEDs, etc.). [Included in GFS - Planning and Development: Economic Development/ Planning. Core Function as determined in terms of the Constitution section 156(1) with Schedule 4B providing for municipal planning. Specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - integrated development planning for the district municipality as a whole including a framework for integrated development plans of all municipalities in the area of the district municipality, taking into account the integrated development plans of those local municipalities.]</p>				<p>1) Administration and operation of overall economic and social-planning services and of overall statistical services; including formulation, coordination, and monitoring of overall economic and social plans and programs and of overall statistical plans and programs. Excludes: Economic and social planning services and statistical serviced connected with specific function (classified according to function).</p>					
		Central City Improvement District		706	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>The Central City Improvement District is a private–public partnership formed by the property owners of a defined geographical area to provide top–up or complementary services over and above what the Metropolitan Municipalities provide. These services help a City to be a clean, safe and caring city. [Included in GFS - Economic Development and Planning. Core Function determined in terms of the Constitution section 156(1) with Schedule 4B providing for municipal planning. Not-specifically defined being within the powers and functions of a district municipality by section 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.</p>				<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communicates; preparation of schemes for financing planned developments. Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to functions); agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).</p>					
		Development Facilitation		706	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>The Local Government Municipal Structures Act, Section 83(3) provides that a district municipality must seek to achieve the integrated, sustainable and equitable social and economic development of its area as a whole by (a) ensuring integrated development planning for the district as a whole; (b) promoting bulk infrastructural development and services for the district as a whole; (c) building the capacity of local municipalities in its area to perform their functions and exercise their powers where such capacity is lacking; and (d) promoting the equitable distribution of resources between the local municipalities in its area to ensure appropriate levels of municipal services within the area.</p>				<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communicates; preparation of schemes for financing planned developments. Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to functions); agrarian reform and land resettlement (70421); administration if construction standards (70443) and housing standards (70610).</p>					
		Economic Development/ Planning		70 1	General Public Services	7013	General Services	70132	Overall Planning and Statistical Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government						
<p>Provides for Economic Planning and Development. [Included in GFS - Planning and Development: Economic Development Planning. Core Function as determined in terms of the Constitution section 156(1) with Schedule 4B providing for municipal planning. Furthermore, this is required by the Municipal System Act, 2000 in Section 23. Specifically defined being within the powers and functions of a district municipality by section 84(6)a Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Integrated development-planning for the district municipality as a whole, including a framework for integrated development plans for all municipalities in the area of the district municipality, taking into account the integrated development plans of those local municipalities.]</p>			<p>1) Administration and operation of overall economic and social-planning services and of overall statistical services; including formulation, coordination, and monitoring of overall economic and social plans and programs and of overall statistical plans and programs. Excludes: Economic and social planning services and statistical serviced connected with a specific function (classified according to function).</p>						
		Town Planning, Building Regulations and Enforcement, and City Engineer	70 6	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)	

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Includes Town Planning, Building Regulations and Enforcement, City Engineer (from a town planning perspective), etc. [Included in GFS - Planning and Development: Town Planning and Building Enforcement. Core Functions as determined in terms of the Constitution section 156(1) with Schedule 4B Municipal Planning. Not specifically defined by section 84 of the Local Government Municipal Structures Act, 1998 to be a function of a district municipality.]				1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communities, preparation of schemes for financing planned developments. Production and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to functions); agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).					
		Project Management Unit (PMU)		701	General Public Services	7013	General Services	70133	Other General Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>The Project Management Unit (PMU) is a unit established within the municipality that is dedicated to managing infrastructure capital projects. They are accountable to the council and management structure of the municipality in which they are established.</p>				<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services, etc. Excludes: other general services connected with a specific function (classified according to function).</p>					
		Support to Local Municipalities		70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
<p>Specific for support by district municipalities to local municipalities for planning and development activities or requirements. [Included in GFS - Planning and Development.: Town Planning/ Building Enforcement. The Local Government Municipal Structures Act, Section 83(3) provides that a district municipality must seek to achieve amongst other requirements promoting bulk infrastructural development and services for the district as a whole, building the capacity of local</p>				<p>Administration and operation of other general services, such as centralised supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer, and data processing services,</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
municipalities in its area to perform their functions and exercise their powers where such capacity is lacking; and (d) promoting the equitable distribution of resources between the local municipalities in its area to ensure appropriate levels of municipal services within the area.]				etc. Excludes: other general services connected with a specific function (classified according to function).					
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Provincial Planning		70 1	General Public Services	7013	General Services	70132	Overall Planning and Statistical

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
									Services (CS)
<p>Non-core function as determined in terms of Schedule 5A read with Section 83 and 84 of the Local Government Municipal Structures Act, 1998. [Included in GFS ~ Planning and Development: Economic Development/ Planning. The Constitution section 156(4) with Schedule 5A of the Constitution provides for provincial planning. Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>1) Administration and operation of overall economic and social-planning services and of overall statistical services; including formulation, coordination, and monitoring of overall economic and social plans and programs and of overall statistical plans and programs. Excludes: Economic and social planning services and statistical serviced connected with specific function (classified according to function).</p>					
		Regional Planning and Development		701	General Public Services	7013	General Services	70132	Overall Planning and Statistical Services (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Non-core function as determined in terms of Schedule 5A read with Section 83 and 84 of the Local Government Municipal Structures Act, 1998. [Included in GFS ~ Planning and Development: Economic Development/ Planning. The Constitution section 156(4) with Schedule 5A of the Constitution provides for regional planning and development. Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>1) Administration and operation of overall economic and social-planning services and of overall statistical services; including formulation, coordination, and monitoring of overall economic and social plans and programs and of overall statistical plans and programs. Excludes: Economic and social planning services and statistical serviced connected with specific function (classified according to function).</p>					
		Central City Improvement District		706	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)
<p>The Central City Improvement District is a private–public partnership formed by the property owners of a defined geographical area to provide top–up or complementary services over and above what is provided by the municipality. These services help a City to be a clean, safe and caring city.</p>				<p>1) Administration of community development affairs and services, administration of zoning laws and land-use and building regulation. 2) Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communicates; preparation of schemes for financing planned developments. Production</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
			and dissemination of general information, technical documentation, and statistics on community development affairs and services. Excludes: plan implementation - that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to functions); agrarian reform and land resettlement (70421); administration if construction standards (70443) and housing standards (70610).					
Public Safety								
Public safety involves the prevention of and protection from events that could endanger the safety of the public from significant danger, injury/ harm, or damage, such as crimes or disasters (natural or man-made).								
	Core Function							
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Civil Defence		703	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)
Includes municipal commandos (not policing), crime prevention and awareness such CCTV camera monitoring, running of campaigns in respect of drug and crime prevention awareness. [Included in GFS ~ Public Safety: Civil Defence. No specific reference found in Schedule 4B/ 5B.]				Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans and programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety. <i>Includes:</i> public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Cleansing	705	Environmental Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)
<p>The aggregation of services offered by a municipality in which resources for example decontamination of water, soil and other natural resources are kept clean. This function excludes street and public area cleaning for example by street sweeping, trash pick-ups, etc. [Included in GFS: Public Safety: Other. The Constitution section 156(4) with Schedule 5B of the Constitution provides for "cleansing". Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollution that adversely affect the quality of the air, construction, maintenance, and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products. 1) administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control. 2) Grants, loans or subsidies to support activities relating pollution abatement and control.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Control of Public Nuisances	70 3	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)
<p>The term public nuisance covers a wide variety of minor crimes that threaten the health, morals, safety, comfort, convenience, or welfare of a community. [Included in GFS ~ Public Safety: Other - Control of Public Nuisance. The Constitution section 156(4) with Schedule 5B of the Constitution provides for "control of public nuisance". Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans and programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety. <i>Includes:</i> public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Fencing and Fences	70 3	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)
<p>[Included in GFS ~ Public Safety: Other. The Constitution section 156(4) with Schedule 5B of the Constitution provides for "fencing and fences". Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans and programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety. <i>Includes:</i> public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS				
				Divisions		Groups		Classes
2	3	4	Broad Objectives of Government					
		Fire Fighting and Protection	70 3	Public Order and Safety	7032	Fire Protection Services	70320	Fire Protection Services (CS)
<p>Firefighting and protection which includes planning, co-ordination and regulation of fire-services, specialised firefighting services such as mountain, veld and chemical fire services, co-ordination of the standardisation of infrastructure, vehicles, equipment and procedures and training of fire officers. [Included in GFS ~ Public Safety: Fire. The Constitution section 156(4) with Schedule 4B of the Constitution provides for "fire-fighting services". Specifically defined being within the powers and functions of a district municipality by section 84(6)j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - firefighting services serving the area of the district municipality as a whole].</p>			<p>Administration of fire prevention and firefighting affairs and services.</p> <p>2) Operation and repair and auxiliary fire brigades and of other fire prevention and firefighting services maintained by public authorities, operation or support of fire prevention and firefighting training programs. Includes: Civil protection services such as mountain rescue, beach surveillance, evacuation of flooded areas, etc. Excludes: Civil defence (70220), forces especially trained and equipped for fighting or preventing forest fires (70422).</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Licensing and Control of Animals	703	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)
Includes licensing and control of animals. [Included in GFS ~ Public Safety: Other - Licensing and Control of Animals. The Constitution section 156(4) with Schedule 5B of the Constitution provides for "control of public nuisances/licensing of dogs/pounds". Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans and programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety. <i>Includes:</i> public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS				
			Divisions	Groups	Classes		
2	3	4	Broad Objectives of Government				
	Police Forces, Traffic and Street Parking Control						
	Includes police forces and traffic and street parking control. [Included in GFS ~ Public Safety: Police. The Constitution section 156(4) with Schedules 5B provides for "traffic and parking". B168]						
	Pounds						
	[Included in GFS ~ Public Safety/Police. The Constitution section 156(4) with Schedules 4B of the Constitution provided for "pounds".						
	Non-core Function						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Cleansing		705	Environmental Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)
The aggregation of services offered by a municipality in which resources for example decontamination of water, soil and other natural resources are kept clean. This function excludes street and public area cleaning for example by street sweeping, trash pick-ups, etc. [Included in GFS ~ Public Safety: Other. The Constitution section 156(4) with Schedule 5B of the Constitution provides for "cleansing". Not-specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal				This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation. These activities include construction, maintenance and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollution that adversely affect the quality of the air, construction, maintenance, and operation of installations for the					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products.  administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control.  2) Grants, loans or subsidies to support activities relating pollution abatement and control.					
		Fire Fighting and Protection		70 3	Public Order and Safety	7032	Fire Protection Services	70320	Fire Protection Services (CS)
Firefighting and protection which includes planning, co-ordination and regulation of fire-services, specialised firefighting services such as mountain, veld and chemical fire services, co-ordination of the standardisation of infrastructure, vehicles, equipment and procedures and training of fire officers. [Included in GFS ~ Public Safety: Fire. The Constitution section 156(4) with Schedule 4B of the Constitution provides for "fire-fighting services". Specifically defined being within				Administration of fire prevention and firefighting affairs and services.  Operation and repair and auxiliary fire brigades and of other fire prevention and firefighting services maintained by public authorities, operation or support of fore prevention and firefighting training programs.					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
the powers and functions of a district municipality by section 84(6)j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - firefighting services serving the area of the district municipality as a whole].			Includes: Civil protection services such as mountain rescue, beach surveillance, evacuation of flooded areas, etc. Excludes: Civil defence (70220), forces especially trained and equipped for fighting or preventing forest fires (70422).					
Road Transport								
Road transport is transport on roads of passengers or goods including roads infrastructure within the municipal area.								
	Core Function							
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Police Forces, Traffic and Street Parking Control [ Moved to Public Safety in 6.3]		70 4	Economic Affairs	7045	Transport	70451	Road Transport
Includes police forces and traffic and street parking control. [Included in GFS ~ Public Safety: Police. The Constitution section 156(4) with Schedules 5B provides for "traffic and parking".] Moved to Public Safety in 6.3				Supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passengers and freight road transport, regulation of hours of work of bus, coach, and lorry drivers, etc.), road transport system operations (granting of franchising, approval of freight tariffs and passenger fares, and of hours and frequency of services, etc.), and road construction and maintenance.					
		Pounds [ Moved to Public Safety in 6.3]		70 4	Economic Affairs	7045	Transport	70451	Road Transport

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>[Included in GFS ~ Public Safety/ Police. The Constitution section 156(4) with Schedules 4B of the Constitution provided for "pounds".</p> <p>[ Moved to Public Safety in 6.3]</p>			<p>Supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passengers and freight road transport, regulation of hours of work of bus, coach and lorry drivers, etc.), road transport system operations (granting of franchising, approval of freight tariffs and passenger fares, and of hours and frequency of services, etc.), and road construction and maintenance.</p>					
		Public Transport	704	Economic Affairs	7045	Transport	70451	Road Transport
<p>All activities relating to the provision of public bus services. Included in GFS ~ Public Transport. The Constitution section 156(4) with Schedule 4B provides for municipal public transport. Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, includes the regulation of passenger transport services.</p>			<p>Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)</p> <p>Construction or operation of non-enterprise type road transport systems and facilities.</p> <p>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				<p>Grants, loans or subsidies to support the operation, constructions, maintenance, or upgrading of road transport systems and facilities.</p> <p>Includes: highways, urban roads, streets, bicycle paths and footpaths. Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicle manufacturing (70442); street cleaning (70510), construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530), street lighting (70640).</p>					
		Roads		704	Economic Affairs	7045	Transport	70451	Road Transport
<p>Operating, maintenance, and capital expenditure on the major infrastructure category of roads. Included in GFS ~ Road Transport: Roads. Municipal Roads as per Schedule 5B of the Constitution read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998 - municipal roads which form an integral part of a road transport system for the area of the district municipality.]</p>				<p>Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)</p> <p>Construction or operation of non-enterprise type road transport systems and facilities.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				<p>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</p> <p>Grants, loans or subsidies to support the operation, constructions, maintenance, or upgrading of road transport systems and facilities.</p> <p>Includes: highways, urban roads, streets, bicycle paths and footpaths.</p> <p>Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicle manufacturing (70442); street cleaning (70510), construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530), street lighting (70640).</p>					
		Taxi Ranks		704	Economic Affairs	7045	Transport	70451	Road Transport
Includes activities associated with taxi ranks.				Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS				
			Divisions	Groups		Classes	
2	3	4	Broad Objectives of Government				
			<p>Construction or operation of non-enterprise type road transport systems and facilities.</p> <p>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</p> <p>Grants, loans or subsidies to support the operation, constructions, maintenance, or upgrading of road transport systems and facilities. Includes: highways, urban roads, streets, bicycle paths and footpaths.</p> <p>Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicle manufacturing (70442); street cleaning (70510), construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530), street lighting (70640).</p>				
Non-core Function							
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and							

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Road and Traffic Regulation		70 4	Economic Affairs	7045	Transport	70451	Road Transport
<p>Providing of an agency service on behalf of Province and National for the regulation of road traffic, for example fines, vehicle licensing and testing, drivers licensing and testing, etc. [Included in GFS: Road Transport: Vehicle Licensing and Testing. The Constitution section 156(4) with Schedule 4A/ 5A provides for road traffic regulation and provincial roads and traffic. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>Supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passengers and freight road transport, regulation of hours of work of bus, coach, and lorry drivers, etc.), road transport system operations (granting of franchising, approval of freight tariffs and passenger fares, and of hours and frequency of services, etc.), and road construction and maintenance.</p>					
		Public Transport		70 4	Economic Affairs	7045	Transport	70451	Road Transport

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions	Groups		Classes		
2	3	4	Broad Objectives of Government					
		[Included in GFS: Road Transport: Public Buses the Constitution section 156(4) with Schedule 4A provide for public transport. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]	Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)		Construction or operation of non-enterprise type road transport systems and facilities.		Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.	
		Roads	70 4	Economic Affairs	7045	Transport	70451	Road Transport

<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>			<b>Classification of Functions of Government (COFOG) AND DEFINITIONS</b>		
			<b>Divisions</b>	<b>Groups</b>	<b>Classes</b>
<b>2</b>	<b>3</b>	<b>4</b>	<b>Broad Objectives of Government</b>		
<p>Operating, maintenance, and capital expenditure on the major infrastructure category of roads. [Included in GFS: Road Transport: Roads. Schedule 5A of the Constitution provide for provincial roads and traffic. Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.</p>			<p>Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)</p> <p>Construction or operation of non-enterprise type road transport systems and facilities.</p> <p>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</p> <p>Grants, loans or subsidies to support the operation, constructions, maintenance, or upgrading of road transport systems and facilities.</p> <p>Includes: highways, urban roads, streets, bicycle paths and footpaths.</p> <p>Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicle manufacturing (70442); street cleaning (70510), construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530), street lighting (70640).</p>		

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Taxi Ranks	70 4	Economic Affairs	7045	Transport	70451	Road Transport
<p>Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this act.</p>			<p>Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)</p> <p>Construction or operation of non-enterprise type road transport systems and facilities.</p> <p>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</p> <p>Grants, loans or subsidies to support the operation, constructions, maintenance, or upgrading of road transport systems and facilities.</p> <p>Includes: highways, urban roads, streets, bicycle paths and footpaths.</p> <p>Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicle manufacturing (70442); street cleaning (70510), construction of noise embankments,</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS						
				Divisions		Groups		Classes		
2	3	4		Broad Objectives of Government						
				hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530), street lighting (70640).						
Sport and Recreation										
<p>The definition of sport usually includes a broad and inclusive spectrum of activities in which people of all ages and abilities can participate, with an emphasis on the positive values of sport. In 2008, the UN Inter-Agency Task Force on Sport for Development and Peace defined sport, for the purposes of development, as all forms of physical activity that contribute to physical fitness, mental well-being, and social interaction, such as play, recreation, organised or competitive sport, and indigenous sports and games. Recreation encompasses diverse experiences with the following characteristic: in leisure time, not rule-bound, non-competitive, overlap with other areas e.g., arts and culture; education, purely for fun and enjoyment, examples: knitting; sewing; bird watching; listening to music; watching movies; playing computer games.</p>										
Core Function										

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Beaches and Jetties		708	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
Pontoons, ferries, jetties, piers, and harbours, excluding the regulation of international and national shipping and matters related thereto.				Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Community Parks (including Nurseries)	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
Community parks including Nurseries. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5B provide for municipal parks and recreation. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					
		Recreational Facilities	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>This function includes lakes, dams, jetties, accommodation, camping sites, swimming pools, etc. used for recreation. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5B provide for municipal parks and recreation. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>				<p>Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).</p>					
		Sports Grounds and Stadiums		70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
<p>Sports grounds and stadiums. Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5B provide for local sport and facilities Not-specifically defined being within the powers and functions of a district municipality by section 84(6)j of the Local Government Municipal</p>				<p>Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					
Non-core Function									
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Casinos, Racing, Gambling, Wagering		708	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
Casinos, racing, gambling, and wagering, excluding lotteries and sport pools. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 4A provide for casinos, racing, gambling, and wagering				Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
excluding lotteries and sport pools. Not-specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					
		Community Parks (including Nurseries)		708	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
Community parks including Nurseries. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5B provide for municipal parks and recreation.]				Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Recreational Facilities	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
Lakes, Dams and Jetties for Recreation including Swimming Pools. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5A provide for provincial recreation and amenities. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					
		Sports Grounds and Stadiums	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups		Classes
2	3	4	Broad Objectives of Government			
Sports grounds and stadiums. [Included in GFS ~ Sport and Recreation. The Constitution section 156(1) and 229 read with Schedule 5A provide for provincial sport. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]			Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnast, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).			
Waste Management						
The collection, transportation, and disposal of garbage, sewage, and other waste products. Waste management encompasses management of all processes and resources for proper handling of waste materials, from maintenance of waste transport trucks and dumping facilities to compliance with health codes and environmental regulations						
	Core Function					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Recycling		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)
Provides for the function of dealing with recycling. [Included in GFS ~ Waste Management: Solid Waste. The Constitution section 156(1) and 229 read with Schedule 5B provide for refuse dumps and solid waste disposal. Specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it related to the determination of a waste disposal strategy, the regulation of waste disposal,				<p>Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.</p> <p>Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p> <p>Includes: Collection, treatment, and disposal of such systems.</p> <p>Includes: Collection, treatment, and disposal of nuclear waste.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.]									
		Solid Waste Disposal (Landfill Sites)		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Includes refuse removal, solid waste disposal (landfill sites), street cleaning, recycling, etc. [Included in GFS ~ Waste Management: Solid Waste. The Constitution section 156(1) and 229 read with Schedule 5B provide for refuse dumps and solid waste disposal. Specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it related to the determination of a waste disposal strategy, the regulation of waste disposal, the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.]</p>				<p>Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.</p> <p>Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p> <p>Includes: Collection, treatment, and disposal of such systems.</p> <p>Includes: Collection, treatment, and disposal of nuclear waste.</p>					
		Solid Waste Removal		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
<p>Refuse removal, re-use dumps and solid waste disposal. [Included in GFS ~ Waste Management: Solid Waste. The Constitution section 156(1) and 229 read with Schedule 5B provide for refuse dumps and solid waste disposal. Specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it related to the determination of a waste disposal strategy, the regulation of waste disposal, the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.]</p>				<p>Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.</p> <p>Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p> <p>Includes: Collection, treatment, and disposal of such systems.</p> <p>Includes: Collection, treatment, and disposal of nuclear waste.</p>					
		Street Cleaning		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups	Classes	
2	3	4	Broad Objectives of Government			
<p>Provides for the function of dealing with street cleaning. [Included in GFS ~ Waste Management: Solid Waste. The Constitution section 156(1) and 229 read with Schedule 5B provide for refuse dumps and solid waste disposal. Specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act - Solid waste disposal sites serving the area of the district municipality as a whole, in so far as it related to the determination of a waste disposal strategy, the regulation of waste disposal, the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.]</p>			<p>Administration, supervision, inspection, operation, or support of waste collection, treatment and disposal systems.</p> <p>Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p> <p>Includes: Collection, treatment and disposal of such systems.</p> <p>Includes: Collection, treatment and disposal of nuclear waste.</p>			
Non-core Function						
<p>Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and</p>						

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Recycling		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.				<p>Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.</p> <p>Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p> <p>Includes: Collection, treatment, and disposal of such systems.</p> <p>Includes: Collection, treatment, and disposal of nuclear waste.</p>					
		Solid Waste Disposal (Landfill Sites)		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.				Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.  Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.  Includes: Collection, treatment, and disposal of such systems.  Includes: Collection, treatment, and disposal of nuclear waste.					
		Solid Waste Removal		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.				Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems.  Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
				Includes: Collection, treatment, and disposal of such systems. Includes: Collection, treatment, and disposal of nuclear waste.					
		Street Cleaning		705	Environmental Protection	7051	Waste Management	70510	Waste Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.				Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems. Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems. Includes: Collection, treatment and disposal of such systems. Includes: Collection, treatment and disposal of nuclear waste.					
Wastewater Management									

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
				Broad Objectives of Government					
2	3	4							
Wastewater management encompasses a broad range of tasks that promote effective and responsible water use, treatment, and disposal and encourage the protection and restoration watersheds.									
Core Function									
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Public Toilets		705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
<p>This includes all activities relating to Public Toilets. [Included in GFS ~ Wastewater Management: Public Toilet. The Constitution section 156(1) and 229 read with Schedule 5B provides for public amenities Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]</p>			<p>Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.</p> <p>2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p>					
		Sewerage	705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
<p>This does not include water purification for human consumption (refer water). [Included in GFS ~ Wastewater Management: Sewerage. The Constitution section 156(1) and 229 read with Schedule 4B provides for water and sanitation management. Specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. - bulk sewerage purification works and main sewage</p>			<p>Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.</p> <p>2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
				Broad Objectives of Government					
2	3	4							
disposal that affects a significant proportion of municipalities in the district - domestic wastewater and sewage disposal systems.]									
		Storm Water Management		705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
This includes construction, maintenance, operating, etc. Storm water management systems in built-up areas [Included in GFS ~ Wastewater Management: Storm Water Management. The Constitution section 156(1) and 229 read with Schedule 4B provides for storm water management systems in built-up areas. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal				Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.  2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]									
		Wastewater Treatment		705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
This function provides for treatment as directed by the Department of Water Affairs. [Included in GFS ~ Wastewater Management: Sewerage. The Constitution section 156(1) and 229 read with Schedule 4B provides for water and sanitation management. Not-specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.]				Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.  2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
	Non-core Function								
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]									
		Public Toilets		705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.				Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.  2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Sewerage	705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.			Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment. 2 Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					
		Storm Water Management	705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.			Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment. 2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Wastewater Treatment	705	Environmental Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
<p>Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.</p>			<p>Administration, supervision, inspection, operation, or support of sewage systems and wastewater treatment.</p> <p>2) Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.</p>					
Water Management								
<p>Water resource management is the activity of planning, developing, distributing, and managing the optimum use of water resources. It is a sub-set of water cycle management. Water resource management planning has regard to all the competing demands for water and seeks to allocate water on an equitable basis to satisfy all uses and demands.</p>								

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
	Core Function								
Core Function as determined in terms of the Constitution section 156(1) and 229 with Schedule 4 and 5 Tabled B read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Funded Mandates - MFMA Circular 74].									
		Water Treatment		70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
This function provides for treatment as directed by the Department of Water Affairs. [Included in GFS ~ Water: Distribution. The Constitution section 156(1) and 229 read with Schedule 4B provides for water and sanitation management. Specifically defined being within the powers and functions of a district municipality by section 84(6j) of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. -				Administration of water supply affairs; assessment of future needs and determination of availability in terms of such assessments; supervision and emulation of all facts of potable water supply including water purity, price, and quantity controls.  Construction or operation of non-enterprise type of water supply systems.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
bulk supply of water that affects a significant proportion of municipalities in the district - potable water systems.]				Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.  Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.  Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).					
		Water Distribution		706	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
Including bulk purchases and distribution infrastructure etc. [Included in GFS ~ Water: Distribution. The Constitution section 156(1) and 229 read with Schedule 4B provides for potable water supply systems. Specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these				Administration d water supply affairs; assessment of future needs and determination of availability in terms of such assessments; supervision and emulation of all facts of potable water supply including water purity, price, and quantity controls.  Construction or operation of non-enterprise type of water supply systems.					

mSCOA CLASSIFICATION AND DEFINITIONS				Classification of Functions of Government (COFOG) AND DEFINITIONS					
				Divisions		Groups		Classes	
2	3	4		Broad Objectives of Government					
functions in terms of section 85 of this Act. - bulk supply of water that affects a significant proportion of municipalities in the district - potable water systems.]				<p>Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.</p> <p>Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.</p> <p>Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).</p>					
		Water Storage		706	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
Including storage infrastructure such as dams and reservoirs as well as activities to prepare the water for use such as purification and water recycling. [Included in GFS ~ Water: Distribution. The Constitution section 156(1) and 229 read with Schedule 4B provides for potable water supply systems. Specifically defined being within the powers and functions of a district municipality by section 84(6) j of the Local Government Municipal Structures Act, 1998, however the MEC may				<p>Administration d water supply affairs; assessment of future needs and determination of availability in terms of such assessments; supervision and emulation of all facts of potable water supply including water purity, price and quantity controls.</p> <p>Construction or operation of non-enterprise type of water supply systems.</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS			
			Divisions	Groups		Classes
2	3	4	Broad Objectives of Government			
alter these functions in terms of section 85 of this Act. - bulk supply of water that affects a significant proportion of municipalities in the district - potable water systems.]			Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.  Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.  Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).			
	Non-core Function					
Non-core functions as determined in terms of the Constitution section 156(4) and 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Local Government Municipal Structures Act, 1998, directing on the functions and powers of district and local municipalities. [Potentially unfunded mandates - MFMA Circular 74]						

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Water Treatment	706	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
<p>Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.</p>			<p>Administration d water supply affairs; assessment of future needs and determination of availability in terms of such assessments; supervision and emulation of all facts of potable water supply including water purity, price, and quantity controls.</p> <p>Construction or operation of non-enterprise type of water supply systems.</p> <p>Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.</p> <p>Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.</p> <p>Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).</p>					

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS					
			Divisions		Groups		Classes	
2	3	4	Broad Objectives of Government					
		Water Distribution	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.								
		Water Storage	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act. Added at request of district municipalities.								

