

# STANDARD CHART OF ACCOUNT SPECIFIC TO LOCAL GOVERNMENT

# SCOA for MUNICIPALITIES - mSCOA

# **Function Segment**

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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 <u>standardised</u> 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 subfunctions, 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 coucil 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.

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 an "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 treatment of taxable supplies made by the parties. The differences between an agent and a principal can be summarised as follows:

Agent	Principal
The agent will not be the owner of any goods or services acquired on behalf of the principal.	The principal is the owner of the goods or services acquired on the principal's behalf by the agent.
The agent will not alter the nature or value of the supplies made between the principal and third parties.	The principal may alter the nature or value of the supplies made between the principal and third parties.
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.	The total sales represent the principal's turnover. The commission or fee charged by the agent forms part of the principal's expenses.
An agent only declares the commission or fee for Income Tax and Output tax purposes.	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 othe 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.

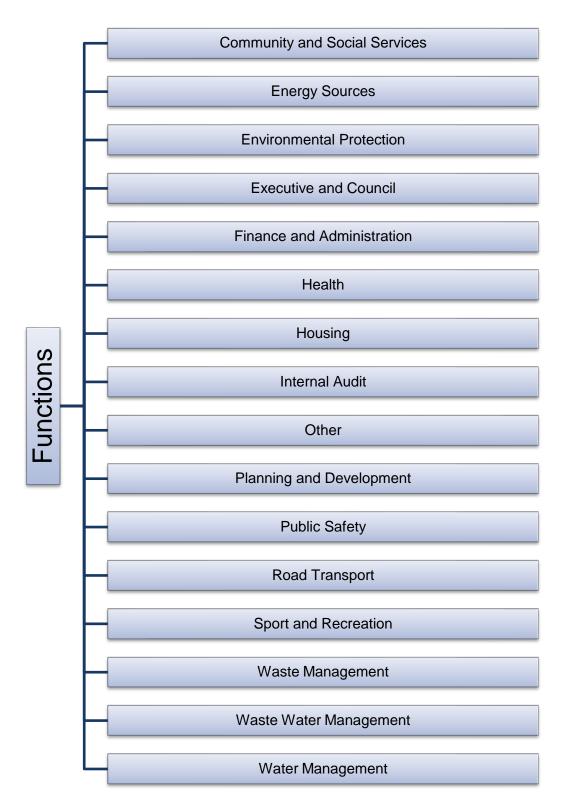
Municipalities are urged to sign service level agreements (SLA's) and recover costs where unfunded / underfunded mandates are performed on behalf of other spheres of government. However, it will not constitute an unfunded / underfunded mandate if the municipality provides non-core services beyond what 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 *m*SCOA version 6.1 up to *m*SCOA version 6.5 as the function segment will only change if there is a change in the constistion 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 *m*SCOA 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 approached 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, December 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 socioeconomic objectives, that government units, in general, aim to achieve through various kinds of expenditure. COFOC 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 subclassifications 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 directcost 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

1. 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 *mSCOA* 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 mSCOA:

Transaction Type	Allocate Yes/ No	Comments
Assets	Yes	<i>mSCOA</i> does not differ from/
Liabilities	Yes	change in principle from current practices. The links
Revenue	Yes	provided in the <i>mSCOA</i> Tables provide guidance on
Net Assets	Yes	linking posting level accounts
Expenditure		within the item segment to the respective sub-functions.
Gains and Losses	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 *mSCOA* project and might need to be enhanced as consultation with the various stakeholder groups evolves.

Proposals identified at this stage of the development of *mSCOA*, 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:

2.

				Core Functions	•	Non-core	Functions
Applicability	mSCOA Classification	mSCOA GFS Classification	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
N/a	Community and	Social Services					
N/a	Core Function						
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 Accommodat ion, Care and Burial of Animals			
All	Cemeteries, Funeral Parlour and Crematoriums	Community and Social Services:		Cemeteries, Funeral Parlours and Crematoria	The establishmen t conduct and control of		

<sup>&</sup>lt;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.

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

				Core Functions		Non-core Functions	
Applicability	<b>MSCOA</b> Classification	mSCOA GFS Classification	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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					
Metro and Local	Theatres	Community and Social Services:		Public Places			

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

	mSCOA		Core Functions			Non-core Functions	
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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	

			Core Functions			Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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	

	mSCOA			Core Functions			Non-core Functions	
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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/	

				Core Functions	Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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

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

Applicability	mSCOA Classification	GFS	Core Functions			Non-core Functions	
			Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
		Services: Other Community					
N/a	Energy Sources						
N/a	Core Function						
All	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 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					and where applicable the generation of electricity.		
Metro and Local	Street Lighting and Signal Systems	Public Safety: Street Lighting		Street Lighting			
AII	Non-electric Energy	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		

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

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

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Coastal Protection	Environment al Protection: Other - Coastal Protection					
Metro and Local	Pollution Control	Environment al Protection: Pollution Control		Air Pollution	Noise Pollution		
N/a	Non-core Funct	ion				Environment	
All	Indigenous Forests	Environment al Protection: Biodiversity and Landscape				Administratio n of Indigenous Forests	
All	Nature Conservation	Environment al Protection: Biodiversity				Nature Conservation	

				Core Functions		Non-core	Functions
Applicability	<i>mSCOA</i> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
		and Landscape					
District	Pollution Control	Environment al Protection: Pollution Control				Pollution Control	
All	Soil Conservation	Environment al Protection: Biodiversity and Landscape				Soil Conservation	
N/a	Executive and C	ouncil	L	<u>1</u>		LL	
N/a	Core Function						
All	Mayor and Council	Executive and Council: Mayor and Council					

				Core Functions			Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Municipal Manager, Town Secretary and Chief Executive	Executive and Council: Municipal Manager (Town Secretary and Chief Executives)					
N/a	Finance and Ad	ministration		i		LL.	
N/a	Core Function						
All	Administrative and Corporate Support						
All	Asset Management	Corporate Services: Other Admin - Asset					

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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		

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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					

				Core Functions			Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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:						

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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,					

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

	mSCOA			Core Functions	5	Non-core	Functions
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 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					

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

				Core Functions			Non-core Functions	
Applicability	<i>mSCOA</i> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
N/a	Health							
N/a	Core Function							
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			

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

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

<sup>&</sup>lt;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.

			Core Functions			Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Ambulance	Health: Ambulances					Ambulance Services
All	Health Services	Health: Other				Health Services	
N/a	Housing		Ł	Ł		<u>.</u>	
N/a	Core Function						
	Housing	Housing					
	Informal Settlements	Housing					
N/a	Non-core Functi	on	<u>1</u>	<u>i</u>		L	
	Housing	Housing				Housing	
	Informal Settlements	Housing					
N/a	Internal Audit		L	L			
N/a	Core Function						

	mSCOA			Core Functions		Non-core Functions	
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Governance Function	Corporate Services: Other - Risk Management					
N/a	Other		·			L.	
N/a	Core Function						
All	Abattoirs	Other: Abattoirs		Municipal Abattoirs	Municipal Abattoirs serving the Area of the District Municipality as a whole.		
All	Air Transport	Other: Air Transport	Municipal Airports		Municipal Airports serving the Area of the District	Airports other than international and National Airports	

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					Municipality as a whole.		
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 Food to the Public			
All	Markets	Other: Markets		Markets/ Street Trading	The establishmen t, conduct		

				Core Functions		Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalitie s in the district.		
All	Tourism	Other: Tourism	Local Tourism		Promotion of local tourism for the area of the district municipality.		
N/a	Non-core Funct	ion	·i	L		i	

	mSCOA			Core Functions		Non-core	Functions
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
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 and Regulation				Vehicle Licensing	Liquor Licences
Metro and Local	Markets	Other: Markets				Trade	
Metro and Local	Tourism	Other: Tourism				Tourism	

	mSCOA			Core Functions			Functions
Applicability	Applicability Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
N/a	Planning and De	evelopment					
N/a	Core Function						
Metro and Local	Billboards	Planning and Development : Economic Development / Planning - IDPs, LEDs		Billboards and the display of Advertiseme nts in Public Places			
All	Corporate Wide Strategic Planning	Planning and Development : Economic Development / Planning - IDPs, LEDs	Municipal Planning		Integrated development planning for the district municipality, including a framework for integrated development plans of all municipalitie		

	mSCOA			Core Functions		Non-core Functions	
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					s in the area of the district municipality, taking into account the integrated development plans of those local municipalitie s.		
Metro and Local	Central City Improvement District	Planning and Development : Economic Development / Planning - IDPs, LEDs	Municipal Planning				
District	Development Facilitation	Planning and Development			Integrated development		

				Core Functions		Non-core Functions		
Applicability	<i>mSCOA</i> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
		: Economic Development / Planning - IDPs, LEDs			-planning for the district municipality, including a framework for integrated development plans of all municipalitie s in the district municipality, taking into account the integrated development plans of those local municipalitie s.			

				Core Functions		Non-core Functions	
Applicability	mSCOA Classification	GES	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Economic	Planning and	Municipal		Integrated		
	Development /	Development	Planning		development		
	Planning	: Economic			-planning for		
		Development			the district		
		/ Planning -			municipality		
		IDPs, LEDs			as a whole,		
					including a		
					framework		
					for integrated		
					development		
					plans of all		
					municipalitie		
					s in the area		
					of the district		
					municipality,		
					taking into		
					account the		
					integrated		
					development		
					plans of		

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					those local municipalitie s.		
Metro and Local	Town Planning, Building Regulations and Enforcement, and City Engineer	Planning and Development : Town Planning/ Building Enforcement	Municipal Planning				
All	Project Management Unit	Planning and Development : Town Planning/ Building Enforcement	Municipal Public Works				
District	Support to Local Municipalities	Planning and Development : Town			Integrated development -planning for		

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
		Planning/ Building Enforcement			the district municipality, including a framework for integrated development plans of all municipalitie s in the district municipality, taking into account the integrated development plans of those local municipalitie s.		
N/a	Non-core Funct	ion	L				

				Core Functions		Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
All	Provincial Planning	Planning and Development : Economic Development / Planning - IDPs, LEDs					Provincial Planning	
All	Regional Planning and Development	Planning and Development : Economic Development / Planning - IDPs, LEDs				Regional Planning and Development / Urban and Rural Development		
District and Local	City Improvement District	Planning and Development : Economic Development / Planning - IDPs, LEDs						
N/a	Public Safety		I			I		

				Core Functions		Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
N/a	Core Function	<u> </u>					
All	Civil Defence	Public Safety: Civil Defence				Police	
Metro and Local	Cleansing	Public Safety: Other		Cleansing			
Metro and Local	Control of Public Nuisances	Public Safety: Other		Control of Public Nuisances			
Metro and Local	Fencing and Fences	Public Safety: Other		Fencing and Fences			
All	Fire Fighting and Protection	Public Safety: Fire	Fire-fighting Services		Firefighting and protection which includes		

				Core Functions			Functions
Applicability	<i>mSCOA</i> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					planning, co- ordination and regulation of fire-services, specialised firefighting services such as mountain, veld and chemical fire services, co- ordination of the standardisati on of infrastructure , vehicles, equipment		

				Core Functions		Non-core Functions	
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					and procedures and training of fire officers.		
Metro and Local	Licensing and Control of Animals	Public Safety: Other		Licensing of Dogs/ Control of Public Nuisances/ Pounds			
N/a	Non-core Functi	on	<u>I</u>	<u>I</u>	i.	<u>I</u>	
District	Cleansing	Public Safety: Other					
District	Fire Fighting and Protection	Public Safety: Fire					
N/a	Road Transport		ıi.	I	i.	L	

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
N/a	Core Function						
Metro and Local	Police Forces, Traffic and Street Parking Control			Traffic and Parking			
Metro and Local	Pounds	Public Safety: Police		Pounds			
All	Public Transport	Road Transport: Public Buses	Municipal Public Transport		Regulation of passenger transport services.		
All	Roads	Road Transport: Roads		Municipal Roads	Municipal roads which form an integral part of a road transport		

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					system for the area of the district municipality as a whole.		
All	Taxi Ranks	Road Transport: Parking Garages					
N/a	Non-core Funct	ion					
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	

	0004			Core Functions		Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
All	Roads	Road Transport: Roads					Provincial Roads and Traffic	
AII	Taxi Ranks	Road Transport: Parking Garages						
N/a	Sport and Recre	eation						
N/a	Core Function							
Metro and Local	Beaches and Jetties	Sport and Recreation	Pontoons, Ferries, Jetties, Piers and Harbours, excluding the regulation of international and national	Beaches and Amusement Facilities				

					Core Functions		Non-core	Functions
Applicabili	Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
				shipping and matters related thereto				
Metro a Local	Ind	Community Parks	Sport and Recreation		Municipal Parks and Recreation			
Metro a Local	Ind	Recreational Facilities	Sport and Recreation		Municipal Parks and Recreation			
Metro a Local	Ind	Sports Grounds and Stadiums	Sport and Recreation		Local Sport and Facilities			
N/a		Non-core Functi	ion					
All		Casinos, Racing, Gambling, Wagering	Sport and Recreation				Casinos. Racing, Gambling and Wagering,	

				Core Functions		Non-core	Functions
Applicability	Classification	<i>mSCOA</i> GFS assification	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
						excluding Lotteries and Sports Pools	
District	Community Parks	Sport and Recreation					
All	Recreational Facilities	Sport and Recreation					Provincial Recreation and Amenities
All	Sports Grounds and Stadiums	Sport and Recreation					Provincial Sport
N/a	Waste Managem	ient		<u>.</u>		<u></u>	
N/a	Core Function						
Metro and Local	Recycling	Waste Management : Solid Waste		Refuse Dumps and Solid Waste Disposal	Solid waste disposal sites serving the area of the district		

				Core Functions		Non-core Functions	
Applicability	<i>mSCOA</i> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					municipality as a whole, in so far as it related to the determinatio n of a waste disposal strategy, the regulation of waste disposal, the establishmen t, operation and control of waste disposal sites, bulk waste transfer facilities and		

				Core Functions		Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
					waste disposal facilities for 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 determinatio n of a waste disposal strategy, the			

				Core Functions		Non-core Functions		
Applicability	<i>m</i> SCOA Classification	GFS	Constitution	Constitution	Structures	Constitution	Constitution	
		4B	5B	Act s84	4A	5A		
					regulation of			
					waste			
					disposal, the			
					establishmen			
					t, operation			
					and control of			
					waste			
					disposal			
					sites, bulk			
					waste			
					transfer			
					facilities and			
					waste			
					disposal			
					facilities for			
					more than			
					one local			
					municipality			
					in the district.			

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

	mSCOA			Core Functions	5	Non-core	Functions
Applicability	<b>MSCOA</b> Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
District	Solid Waste Removal	Waste Management : Solid Waste					
District	Street Cleansing	Waste Management : Solid Waste					
N/a	Wastewater Mar	agement			<u>.</u>		
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		

				Core Functions		Non-core	Functions
Applicability	<i>mSCOA</i> Classification	GFS	Constitution	Constitution	Structures	Constitution	Constitution
			4B	5B	Act s84	4A	5A
					main sewage disposal that		
					affects a		
					significant		
					proportion of		
					municipalitie		
					s in the		
					district -		
					domestic		
					wastewater and sewage		
					disposal		
					systems.		
Metro and	Storm Water	Wastewater	Storm water				
Local	Management	Management	Management				
		: Storm	Systems in				
		Water	Built-up				
		Management	Areas				

	mSCOA			Core Functions		Non-core Functions	
Applicability	Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
All	Wastewater Treatment	Wastewater Management : Sewerage	Water and Sanitation Management		Bulk sewerage purification works and main sewage disposal that affects a significant proportion of municipalitie s in the		
N/a					district - domestic wastewater and sewage disposal systems.		
N/a	Non-core Funct	ion	l	Ì	l.	<u>l</u>	

				Core Functions		Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A	
District	Public Toilets	Wastewater Management : Public Toilets						
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	Water		· · · · · ·		<sup>1</sup>			

				Core Functions		Non-core	Functions
Applicability	<i>mSCOA</i> Classification	GFS	Constitution	Constitution	Structures	Constitution	Constitution
			4B	4B 5B		4A	5A
N/a	Core Function						
All	Water Treatment	Water: Distribution	Water and Sanitation Management		Bulk supply of water that affects a significant proportion of municipalitie s in the district - potable water		
All	Water Distribution	Water: Distribution	Potable Water Supply Systems		Bulk supply of water that affects a significant proportion of municipalitie s in the district -		

				Core Functions		Non-core	Functions
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
					potable water systems.		
AII	Water Storage	Water: Storage	Water and Sanitation Management		Bulk supply of water that affects a significant proportion of municipalitie s in the district - potable water systems.		
N/a	Non-core Functi	on					
District	Water Treatment	Water: Distribution					

				Core Functions	Non-core Functions		
Applicability	mSCOA Classification	GFS	Constitution 4B	Constitution 5B	Structures Act s84	Constitution 4A	Constitution 5A
District	Water Distribution	Water: Distribution					
District	Water Storage	Water: Storage					

3.

# **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 themunicipality'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.

Core Function

## **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.

# **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.

# 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.

# 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 noncore 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.

# 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.

### 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:

Core 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.

# **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:

**Core Function** 

### **Sport and Recreation**

#### **Definition:**

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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.

**Core 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.

# 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:

**Core 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 *m*SCOA Circular no.7 to 11 as implementation challenges have been identified.

# Annual Maintenance and Matters Pending

# **Annual Maintenance**

No changes was introduced in the 6.7 version

# **Matters Pending**

There were no 'matters pending' identified for the Funtion Segment at the time of finalising the Project Summary Document (PSD) for Version 6.7.

# 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 *mSCOA* 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 *mSCOA* classification framework:

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	mSC	COA CLASSIFICATION AND DEFINITIONS	Divisions	Grou	ıps	Classes			
			Broad Objectives of Government						
2	3	4	Government						
Communi	Community and Social Services								

			Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS
	mSCOA CLAS	SIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				d Objectives of				
2	3	4	Gove	ernment				
for the ber quality of I through re on behalf and violati as humar	hefit of the public or its life and wellbeing of a esearch, policy, com of those afflicted with ions of their human n development, soci	e or activity that is performed by the municipality s institutions. Social services seek to improve the an individual, group, or community by intervening munity organising, direct practices, and teaching poverty or any real or perceived social injustices ights. Research is often focused on areas such al policy, public administration, psychotherapy, ational and community development.						
	Core Function							
with Schee Municipal	dule 4B and 5B read Structures Act, direc	n terms of the Constitution section 156(1) and 229 with Sections 83 and 84 of the Local Government cting on the functions and powers of district and fandates - MFMA Circular 74].						

			Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divi	sions		Groups	Classes	
				ad Objectives of				
2	3	4	Government					
		Aged Care	71 0	Social Protection	7102	Old Age	71020	Old Age (IS)
[Included Services:	in the G Aged ( /B neithe	es old age homes, home assistance and transport facilities, etc. Government Finance Statistics (GFS) ~ Community and Social Care. No reference made in the Constitution Schedule 4/ 5 er in the Local Government Municipal Structures Act Sections	risks elde estal help and	ision of social protect linked to old age. Be rly persons either in blishments, assistance , transport facilities et miscellaneous servi cipate in leisure and	enefits in-kin specialised ce provided t c.), allowanc ces and goo	d, such as lodging a l institutions or stay o elderly persons to es paid to the person ods provided to eld	and sometimes ving with fam help them with who looks after erly persons	s board provided to lies in appropriate n daily tasks (home er an elderly person to enable them to
		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)

			Clas	sification of Function	ons of Gove	rnment (COFOG) Al		DNS	
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups	Classes		
				nd Objectives of ernment					
2	3	4	Gove	ernment					
- Commu Schedule burials of	inity an 5 Table animals	ccommodation, care, and burials of animals. [Included in GFS d Social Services: Other Community. The Constitution es B provide for facilities for the accommodation, care, and s. No specific reference in the Local Government Municipal ctions 83 and 84]	coord hous relati techr Inclu	inistration, operation dination, and monitor ing and community a ing to housing and c nical documentation, des: administration, nities that cannot be a	ring of overa menities; pre community; p , and statist operation, or	Il policies, plans, pro eparation and enforce production and disse ics relating to hous r support activities re	ograms, and I ement of legisl mination of go sing and com lating to housi	budgets relating to ation and standard eneral information, munity amenities.	
		Cemeteries, Funeral Parlours and Crematoriums	70 6	Housing and Community Amenities	7066	Housing and Community Amenities not elsewhere classified	70660	Housing and Community Amenities not elsewhere classified (CS)	

	Classification of Functions of Government (COFOG) AND DEFINITIONS								
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes						
	Broad Objectives of	F							
2 3 4	Government								
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(I) 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]	<ul> <li>coordination, and monitoring of overall policies, plans, programs, and budgets relation and community amenities; preparation and enforcement of legislation and star relating to housing and community; production and dissemination of general inform technical documentation, and statistics relating to housing and community amenities relating to housing and community and statistics relating to housing and community amenities of locumentation, operation, or support activities relating to housing and community amenities that cannot be assigned to 7061, 7062, 7063, 704 or 7065.</li> </ul>								
Child Care Facilities	71Social7104Family and71040Family and0ProtectionChildrenChildren (IS)								
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	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								

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
mSCOA CLASSIFICATION AND DEFINITIONS		Broad Objectives of		Groups Classes		Classes				
2	3	4	Government							
83 and 84	of the L	in the powers and functions of a district municipality by section ocal Government Municipal Structures Act, 1998, however the ese functions in terms of section 85 of this Act]						d to families, young		
		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				ration or support of tres, exhibition halls, ens, aquaria, arborn certs, stage and film port individual artists, nisation engaged in p 2014 not included he	monuments eta, etc.); p production writers, design promoting cu	s, historic houses ar production, operation is, art shows, etc.) 3 igners, composers, a	nd sites, zoolo n, or support 3) Grants, loa nd others work	gical and botanical of cultural events ns, or subsidies to king in the arts or to		

			Class	sification of Function	ons of Gove	ernment (COFOG) A	AND DEFINITION	ONS		
	mSCOA CLASSIFICATION AND DEFINITIONS		Divisions			Groups		Classes		
				Broad Objectives of Government						
2	3	4	Government							
the Loca	I Governmen	I functions of a district municipality by section 83 and 84 of at Municipal Structures Act, 1998, however the MEC may in terms of section 85 of this Act.]								
		Libraries and Archives	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)		
and Soci (Core) pi powers a Governm	al Services: rovides for "p and functions aent Municipa	o libraries and archives. [Included in GFS - Community Libraries and Archives. The Constitution Schedule 5B public places." Not specifically defined being within the of a district municipality by section 83 and 84 of the Local al Structures Act, 1998, however the MEC may alter these section 85 of this Act.]	5B of cultural facilities 2) Operation or support of facilities for cultural pursuits (libraries the museums, art galleries, theatres, exhibition halls, monuments, historic houses and site zoological and botanical gardens, aquaria, arboreta, etc.; production, operation, or support					pursuits (libraries, houses and sites, peration, or support B) Grants, loans, or		

		Classification of Functions of Government (COFOG) AND DEFINITIONS							
	mSCOA CLASSIFICATION AND DEFINITIONS		Divisions Broad Objectives of Government		Groups		Classes		
2	3 4	Covernment							
		the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Inclusions an 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)		
Services: Tables A	iteracy programmes, etc. [Included in GFS - Community and Social Other Social. No reference made in the Constitution Schedule 4/ 5 B neither in the Local Government Municipal Structures Act, 1998 3 and 84]	gene			able by level (for e	-			
	Museums and Art Galleries	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)		

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
mSCOA CLASSIFICATION AND DEFINITIONS		Divis	Divisions Groups		Groups	Groups Classes			
		Broad Objectives of							
2	3	4	Government						
and Socia provides f functions Municipal	al Servi or "publ of a dist Structu	ents, historic houses, and sites. [Included in GFS - Community ices: Other Social. The Constitution Schedule 5B (Core) lic places." Not specifically defined being within the powers and trict municipality by section 83 and 84 of the Local Government ares Act, 1998, however the MEC may alter these functions in 35 of this Act.]	of cu muse zoolo of cu subsi the a	rovision of cultural se ultural facilities 2) C eums, art galleries, t ogical and botanical g ltural events (concert idies to support indivi ints or to organisatio usions as per GFS 20	Operation or heatres, ext gardens, aqu is, stage and idual artists, n engaged	support of facilities nibition halls, monun laria, arboreta, etc.); d film productions, ar writers, designers, c in promoting cultura	s for cultural nents, historic production, oj t shows, etc.) composers, an	pursuits (libraries, houses and sites, peration, or support 3) Grants, loans, or d others working in	
		Theatres	70	Recreation,	7082	Cultural	70820	Cultural	
			8	Culture and Religion		Services		Services (IS)	

		Classification of Functions of Government (COFOG) AND DEFINITIONS							
mSCOA CLASSIFICATION AND DEFINITIONS		Divisions		(	Groups		Classes		
		Broad Objectives of Government							
2 3	4	Government							
Services: Other "public places." of a district munic	vides for theatres. [Included in GFS ~ Community and Social Community. The Constitution Schedule 5B (Core) provides for Not specifically defined being within the powers and functions sipality by section 83 and 84 of the Local Government Municipal 998, however the MEC may alter these functions in terms of Act.]	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					pursuits (libraries, houses and sites, peration, or support 3) Grants, loans, or d others working in		
	Zoo's	70Recreation,7082Cultural70820Cultural8Culture andServicesServicesServices (ISReligion							
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 of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, Included in GFS ~ Community and Social 1) Provision of cultural services; administration of cultural affairs; supervision and response of cultural services and functions of cultural facilities 2) Operation or support of facilities for cultural pursuits (museums, art galleries, theatres, exhibition halls, monuments, historic houses are zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, Included in GFS ~ Community and Social in the power services of cultural services; administration of cultural affairs; supervision and response of cultural services are specifically defined being within the powers and functions of cultural facilities 2) Operation or support of facilities for cultural pursuits (museums, art galleries, theatres, exhibition halls, monuments, historic houses are zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, of cultural events (concerts, stage and film productions, art shows, etc.) 3) Grants, and the second seco							pursuits (libraries, houses and sites, peration, or support		

		Clas	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINITI	ONS
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
2	3 4		ad Objectives of ernment				
	s Act, 1998, however the MEC may alter these functions in terms of 5 of this Act.]	the a	idies to support indiv arts or to organisatio usions as per GFS 20	n engaged	in promoting cultura	•	-
	Non-core Function						
229 with Governm powers c	functions as determined in terms of the Constitution section 156(4) and Schedule 4A and 5A read with Sections 83 and 84 of the Local ent Municipal Structures Act, 1998, directing on the functions and of district and local municipalities. [Potentially unfunded mandates - rcular 74]		<u>.</u>				
	Aged Care	71 0	Social Protection	7102	Old Age	71020	Old Age (IS)

			Class	sification of Function	ons of Gover	nment (COFOG) AN	ND DEFINITIO	NS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups	(	Classes
				d Objectives of				
2	3	4	Gove	ernment				
provided Services "welfare of a distr	I by distri S: Aged Services rict munic	e homes, home assistance and transport facilities, etc. as ct municipalities. [Included in GFS ~ Community and Social Care. The Constitution Schedule 4A (non-core) provides for " Not specifically defined being within the powers and functions ipality by section 83 and 84 of the Local Government Municipal 998, however the MEC may alter these functions in terms of Act.]	risks elderl estab help, and i	linked to old age. Be ly persons either in lishments, assistanc transport facilities et miscellaneous servio	enefits in-kind specialised e provided to c.), allowance ces and good	rm of cash benefits a l, such as lodging an institutions or stayin elderly persons to h s paid to the person v ds provided to elde ies or to travel or to p	nd sometimes ng with famili elp them with who looks after rly persons to	board provided to es in appropriate daily tasks (home an elderly person o enable them to
		Agricultural	70 4	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70421	Agriculture
Services for "agric	: Other ( culture."	ded in agricultural. [Included in GFS ~ Community and Social Community. The Constitution Schedule 4A (non-core) provides Not specifically defined being within the powers and functions ipality by section 83 and 84 of the Local Government Municipal	incon contro disse	nes, operation or sup ol services, crop ins mination of general i	pport of exten pection servio	schemes to stabilize sion services or vete ces, and crop gradir echnical documentati , grants, loans, or su	erinary serviceng services. 2 ion, and statist	es to farmers, pest 2) Production and tics on agricultural

			Class	sification of Function	ons of Gove	rnment (COFOG) Al	ND DEFINITIO	NS	
	mS	COA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups	Classes		
				d Objectives of					
2	3	4	Gove	ernment					
Structures section 85		98, however the MEC may alter these functions in terms of ct.]	partic		lowing land	payments for restrict to remain non-culti			
		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)	
~ Comm Schedule 5A (Non·	unity and 4A (Non- -core) ref	commodation, care, and burials of animals. [Included in GFS Social Services: Other Community. The Constitution core) refers to "animal control and diseases" and Schedule ers to "veterinary services, excluding regulation of the becifically defined being within the powers and functions of a	coorc housi relatii	lination, and monito ng and community a ng to housing and c	ring of overa menities; pre community; p	t of activities such all policies, plans, pro eparation and enforce production and dissen tics relating to hous	ograms, and b ement of legisla mination of ge	udgets relating to ation and standard neral information,	

			Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups Classes		
				d Objectives of				
2	3	4	Gove	ernment				
	Act, 19	ty by section 83 and 84 of the Local Government Municipal 998, however the MEC may alter these functions in terms of Act]		des: administration, nities that cannot be	•		U U	sing and community
		Child Care Facilities	71 0	Social Protection	7104	Family and Children	71040	Family and Children (IS)
developme education Child Care Not speci municipali	ent, for or teach e. The C fically c ty by se	lities for example facilities for providing early childhood example, playgrounds, educational facility but not providing ning, etc. [Included in GFS ~ Community and Social Services: Constitution Schedule 4A (Non-core) refers to welfare services. lefined being within the powers and functions of a district ction 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	part the (orph those	efits in kind, such as of the day, financial a day, shelter and bo nanages, foster famil e who care for them, le, or children (holida	assistance to pard provide ies, etc.), go and miscella	ward payment of a d to children and ods and services p neous services and	nurse to look a families on a rovided at hor	after children during a permanent basis me to children or to

			Class	sification of Functio	ons of Gove	rnment (COFOG)	AND DEFINITI	ONS
	<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>		Divis	Divisions		Groups		Classes
			d Objectives of					
2	3	4	Gove	ernment				
		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 ~ 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.]

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, **NB** - Inclusions and Exclusions as per GFS 2014 not included here.

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
<b>mSCOA</b> CLASSIFICATION AND DEFINITIONS		Divis	Divisions		Groups	Classes				
		Broad Objectives of								
2	3	4	Government							
		Consumer Protection	70	Economic	7041	General	70411	General		
			4	Affairs		Economic,		Economic		
						Commercial,		and		
						and Labour		Commercial		
						Affairs		Affairs		

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]

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. *Includes:* consumer education and protection. *Excludes: Economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate.* 

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divi	Divisions		Groups		Classes
			Broad Objectives of Government					
2		4	GOV	ernment				
		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)
Schedule [Included Constituti defined be 83 and 84	4A pr in GFS on Sche eing with Fof the L	s as determined in terms of the Constitution section 156(4) with oviding for all activities related to consumer protection. ~ Community and Social Services: Other Community. The dule 4A (Non-core) refers to cultural matters. Not specifically in the powers and functions of a district municipality by section cocal Government Municipal Structures Act, 1998, however the ese functions in terms of section 85 of this Act.]	coor prom legis and recre	dination, and moniton notion of sport, recr lation and standards dissemination of ge eation, culture and rel	pring of over reation, cult for the proven eneral infor ligion. <i>Inclu</i>	rt of activities such erall policies, plans, ture, and religion; p vision of recreational mation, technical do des: affairs and servi to (7081), (7082), (70	programs, an preparation ar and cultural s ocumentation, ices relating to	d budgets for the ad enforcement of ervices; production and statistics on recreation, culture
		Disaster Management	71 0	Social Protection	7109	Social Protection (not	71090	Social Protection (not

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
mSCOA CLASSIFICATION AND DEFINITIONS		Divisions		Groups		Classes			
				Broad Objectives of					
2	3	4	Gov	ernment					
						elsewhere		elsewhere	
						classified)		classified).	
Disaster n	Disaster management is dealing with and avoiding both natural and man-made			inistration, operation	, or suppo	rt of activities such	as formulati	on, administration,	

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.]

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. *Includes:* 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).

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				ad Objectives of				
2	3	4	Gove	ernment				
		Education	70 9	Education	7098	Education not definable by level	70950	Education not definable by level (IS)
[Included Education core) of th functions Municipal	in GFS n at all le he Cons of a dist Structu	ting to education (see Core - Literacy Programmes), etc. S ~ Community and Social Services: Other Community. evels, excluding tertiary education as per Schedule 4A (Non- stitution. Not specifically defined being within the powers and rict municipality by section 83 and 84 of the Local Government res Act, 1998, however the MEC may alter these functions in 15 of this Act.]	for a			by level (for example, becial prior instruction		
		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 classified (CS)

		Class	sification of Function	ons of Gover	nment (COFOG) A	ND DEFINITIO	NS
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups	Classes	
			d Objectives of				
2 3	4	GOVE	ernment				
Indigenous and Constitution. No district municipa	FS ~ Community and Social Services: Other Community. I Customary Law as per Schedule 4A (Non-core) of the ot specifically defined being within the powers and functions of a ality by section 83 and 84 of the Local Government Municipal 1998, however the MEC may alter these functions in terms of s Act.]	coord public provis techr	nistration, operation dination, and monitor c order and safety; p sion of public order nical documentation, safety affairs and ser 5).	ing of overall preparation a and safety; p and statistics	policies, plans and p nd enforcement of roduction and disse s on public order an	programs, and b legislation and emination of ge d safety. <i>Inclu</i>	budgets relating to standards for the neral information, ades: public order
	Industrial Promotion	70 4	Economic Affairs	7041	General Economic, Commercial, and Labour Affairs	70411	General Economic and Commercial Affairs (CS)
Industrial Promo	FS ~ Community and Social Services: Other Community. Dation as per Schedule 4A (Non-core) of the Constitution. Not ined being within the powers and functions of a district section 83 and 84 of the Local Government Municipal Structures	gene comr	Administration of gen ral foreign commercian nercial policies, liai rnment and business	al affairs, forn son among	nulation and implem different branches	entation of gene of governme	eral economic and ent and between

	Classification of Funct	ions of Government (COFOG) A	AND DEFINITIONS				
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes				
	Broad Objectives of						
2 3 4	Government						
Act, 1998, however the MEC may alter these functions in terms of section 85 of this Act.] activities such as export and import trade, commodity and equity markets controls, general trade promotion, activities, general regulation of monop restrains on trade and market entry, etc. supervision of the banking indus loans, or subsidies to promote general economic and commercial policies Includes: Consumer Education and Protection Excludes: Economic and co of a particular industry (classified to (7042) through (7047) as appropriate).							
Language Policy	70 Recreation, 8 Culture and Religion	7086 Recreation, Culture, and Religion not elsewhere classified	70860 Recreation, Culture, and Religion not elsewhere classified (CS)				
[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	coordination, and monit preparation of sport, re	coring of overall policies, plans, creation, culture, and religion;	as information, administration, programs, and budgets for the preparation and enforcement of and cultural services; production				

			Clas	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINITIO	ONS
	mSCO/	A CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
2	3	4		ad Objectives of ernment				
Act, 1998, I this Act.]	however the	MEC may alter these functions in terms of section 85 of	recre	dissemination of g eation, culture, and re religion that cannot b	ligion. Inclue	des: Affairs and serv	vices relating to	recreation, culture,
		Libraries and Archives	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)
and Social Archives/ L specifically municipality	Services: Libraries as defined b y by section	libraries and archives. [Included in GFS ~ Community Library and Archives. Archives other than National per Schedule 5A (Non-core) of the Constitution. Not eing within the powers and functions of a district 83 and 84 of the Local Government Municipal Structures MEC may alter these functions in terms of section 85 of	of cu muse zoole of cu subs the a	rovision of cultural se ultural facilities 2) C eums, art galleries, ogical and botanical g ltural events (concer idies to support indiv arts or to organisation usions as per GFS 20	Dperation or theatres, ext gardens, aqu ts, stage and vidual artists, on engaged	support of facilitien nibition halls, monu- uaria, arboreta, etc.) d film productions, a writers, designers, in promoting cultura	es for cultural ments, historic ; production, op rt shows, etc.) 3 composers, and	pursuits (libraries, houses and sites, peration, or support B) Grants, loans, or d others working in

				sification of Function	ons of Gove	ernment (COFOG) A	OFOG) AND DEFINITIONS		
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
				Broad Objectives of					
2	3	4	Government						
		Literacy Programmes	70 9	Education	7095	Education not definable by level	70950	Education not definable by level (IS)	
~ Commu excluding Not spec municipal	inity and tertiary ifically d ity by se	ng to education (literacy programmes?), etc. [Included in GFS d Social Services: Other Community. Education at all levels, education as per Schedule 4A (Non-core) of the Constitution. defined being within the powers and functions of a district ection 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	adult			ble by level (i.e., edu			
		Media Services	70 8	Recreation, Culture and Religion	7083	Broadcasting and Publishing Services	70830	Broadcasting and Publishing Services (CS)	

			Class	sification of Function	ons of Gove	ernment (COFOG) A	AND DEFINITION	ONS		
	mSCOA	A CLASSIFICATION AND DEFINITIONS	Divis	ions		Classes				
				d Objectives of ernment						
2	3	4	0076	annent						
Social Se core) of tl functions Municipal	ervices: Other the Constitution of a district mu	media services, etc. [Included in GFS ~ Community and Community. Media Services as per Schedule 4A (Non- n. Not specifically defined being within the powers and unicipality by section 83 and 84 of the Local Government ct, 1998, however the MEC may alter these functions in his Act.]	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 in							
	ſ	Museums and Art Galleries	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)		
Communi functions 5A and p	ity and Socia as determined provides for mu	o museums and art galleries. [Included in GFS ~ I Services: Museums and Art Galleries. Non-core I in terms of the Constitution section 156(4) with Schedule useums other than national museums. Not specifically powers and functions of a district municipality by section	<ul> <li>of cultural facilities 2) Operation or support of facilities for cultural pursuits (libra museums, art galleries, theatres, exhibition halls, monuments, historic houses and s zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support</li> </ul>							

	Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS		
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes		
		d Objectives of						
2 3 4	GOV	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.]		arts or to organisatio usions as per GFS 20		in promoting cultura Ided here.	l activities, N	<b>IB</b> - Inclusions and		
Population Development	70 6	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)		
All activities relating to population development. [Included in GFS ~ Commun and Social Services: Other Community. Non-core functions as determined terms of the Constitution section 156(4) with Schedule 5A and provides f population development. Not specifically defined being within the powers ar functions of a district municipality by section 83 and 84 of the Local Governme Municipal Structures Act, 1998, however the MEC may alter these functions terms of section 85 of this Act.]	es: Other Community. Non-core functions as determined in stitution section 156(4) with Schedule 5A and provides for oment. Not specifically defined being within the powers and ict municipality by section 83 and 84 of the Local Government es Act, 1998, however the MEC may alter these functions in							

			Class	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINIT	IONS	
	mSCO/	A CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups			Classes		
	r			d Objectives of ernment					
2	3	4							
			const	ruction standards (7	0443) and h	ousing standards (		1); administration of	
		Provincial Cultural Matters	70 8	Recreation, Culture and Religion	7082	Cultural Services			
and Socia terms of t museums the power Local Gov	al Services: ( the Constitut other than n rs and function vernment Mur	brovincial cultural matters. [Included in GFS ~ Community Other Community. Non-core functions as determined in ion section 156(4) with Schedule 5A and provides for national museums. Not specifically defined being within ons of a district municipality by section 83 and 84 of the nicipal Structures Act, 1998, however the MEC may alter s of section 85 of this Act.]	of cu muse zoolo of cul	Itural facilities 2) C eums, art galleries, gical and botanical g tural events (concer	Dperation of theatres, ex gardens, aqu ts, stage and	<ul> <li>support of facilit</li> <li>hibition halls, mon</li> <li>uaria, arboreta, etc</li> <li>d film productions,</li> </ul>	ies for cultura uments, histori .); production, c art shows, etc.)	vision and regulation I pursuits (libraries, c houses and sites, operation, or support ) 3) Grants, loans, or nd others working in	

	Classificati	on of Functions of	Government (COFOG) A	AND DEFINITIONS	
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions		Groups	Classes	
2 3 4	Broad Ob Governmer	jectives of nt			
		or organisations eng as per GFS 2014 not		al activities, <b>NB</b> - Inclusions an	
Theatres	8 C	ecreation, 70 ulture and eligion	082 Cultural Services	70820 Cultural Services (IS)	
This function provides for theatres. [Included in GFS ~ Community a Services: Other Community. Public places in terms of the Constitution 156(4) with Schedule 5B. Not specifically defined being within the portfunctions of a district municipality by section 83 and 84 of the Local Go Municipal Structures Act, 1998, however the MEC may alter these functions of section 85 of this Act.]	on section of cultural to owers and museums, a overnment zoological a inctions in of cultural e	facilities 2) Operation art galleries, theatree nd botanical gardens vents (concerts, stag	on or support of facilitie s, exhibition halls, monur s, aquaria, arboreta, etc.); ge and film productions, ar	affairs; supervision and regulatio s for cultural pursuits (libraries nents, historic houses and sites production, operation, or suppo t shows, etc.) 3) Grants, loans, o composers, and others working i	

	Classification of Functions of Government (COFOG) AND DEFINITIONS								
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes			
2 3 4		nd Objectives of ernment							
		arts or for organisationus as per GFS 2		d in promoting cultur uded here.	al activities, N	<b>IB</b> - Inclusions and			
Zoo's	70 8	Recreation, Culture and Religion	7082	Cultural Services	70820	Cultural Services (IS)			
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 Municipal Structures Act, however the MEC may alter these functions in terms of section 85 of this Act.]	of cu muse zoold of cu	ultural facilities 2) ( eums, art galleries, ogical and botanical ltural events (concer	Dperation o theatres, ex gardens, aq rts, stage an	inistration of cultural r support of facilitie hibition halls, monu- uaria, arboreta, etc.) d film productions, a , writers, designers,	es for cultural ments, historic ; production, op rt shows, etc.)	pursuits (libraries, houses and sites, peration, or support 3) Grants, loans, or			

			Cla	ssification of Function	ons of Gove	ernment (COFOG) A	AND DEFINIT	IONS		
	mSCC	DA CLASSIFICATION AND DEFINITIONS	Div	isions	Groups	Classes				
				ad Objectives of						
2	3	4		vernment						
			the arts or to organisation engaged in promoting cultural activities, <b>NB</b> - Exclusions as per GFS 2014 not included here.							
Energy Se	ources									
		both traditional sources of electricity such as thermal wer sources such as wind or solar heat.	or							
	Core F	unction								
with Sche Governme	edule 4 and ent Municipa	rmined in terms of the Constitution section 156(1) and 2 5 Tabled B read with Sections 83 and 84 of the Lo al Structures Act, 1998, directing on the functions a local municipalities. [Funded Mandates - MFMA Circu	cal nd							

				sification of Function	ons of Gove	rnment (COFOG) A		ONS	
	mSCOA CLASSIFICATION AND DEFINITIONS		Divi	Divisions		Groups		Classes	
				ad Objectives of					
2	3	4	Gov	Government					
		Electricity	70 4	Economic Affairs	7043	Fuel and Energy	70435	Electricity	
Electricity gas reticu section 8- being bull	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.			class covers both tra newer sources, such rprise type electricity blar heat (70436).	n as wind o	r solar heat. 1) Co	onstruction or	operation of non-	
		Street Lighting and Signal Systems	70 6	Housing and Community Amenities	7064	Street lighting	70640	Street Lighting	

		Class	sification of Function	ons of Gover	mment (COFOG) A		ONS
,	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	ions	Groups	Classes		
			d Objectives of				
2 3	4	Gove	ernment				
street lighting, ir signal systems. Constitution defi Government Mu power for the dis includes for the	tenance and capital expenditure on the infrastructure category including highway lighting for traffic, fire alarm, police, and other [Included in GFS ~ Public Safety: Street Lighting. The nes in Schedule 5B street lighting. Strictly according to the Local inicipal Structures Act, section 84(c) provides for the function and strict municipality, being bulk supply of Electricity and Gas, which purpose of supply, the transmission, distribution and, where generation of Electricity and Gas.]		llation, operation, ma s and services assoc				
	Nonelectric Energy	70 4	Economic Affairs	7043	Fuel and Energy	70436	Non-electric Energy
chiefly concern steam, hot wate	als with the administration of energy affairs and services which the production, distribution, and utilisation of heat in the form of r, or hot air. Includes non-electric energy produced by wind or Il as the conversion of methane gas (extracted from landfill sites)		truction or operation				

			Clas	sification of Function	ons of Gove	rnment (CO	FOG) AN		DNS
	mSCOA CLASSIFICATION AND DEFINITIONS			Divisions			Groups		Classes
			Broad Objectives of						
2	3	4	Gov	Government					
chiefly cond	cern the pro	h the administration of energy affairs and services which oduction, distribution, and utilisation of heat in the form of ot air. Includes non-electric energy produced by wind or							
	Non-cor	re Function							
229 with S Governmer	Schedule 4A nt Municipal district and	determined in terms of the Constitution section 156(4) and A and 5A read with Sections 83 and 84 of the Local I Structures Act, 1998, directing on the functions and local municipalities. [Potentially unfunded mandates -							
		Electricity	70 4	Economic Affairs	7043	Fuel Energy	and	70435	Electricity

		Class	sification of Function	ons of Gove	rnment (COF	OG) AND DEFIN	TIONS
m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes
			d Objectives of ernment				
2 3	4	GOVE					
Electricity: Distrib gas reticulation at section 84(c) prov being bulk supply of	chase and distribution infrastructure, etc. [Included in GFS ~ pution. The Constitution defines in Schedule 4B electricity and nd the Local Government Municipal Structures Act, 1998, in vides for the function and power for the district municipality, of Electricity and Gas, which includes for the purpose of supply, distribution and, where applicable, the generation of Electricity	and i enter	newer sources, such	n as wind o	r solar heat.	1) Construction	nal or hydro supplies, or operation of non- rgy produced by wind
	Nonelectric Energy	70 4	Economic Affairs	7043	Fuel Energy	and 70436	Non-electric Energy
chiefly concern the	s with the administration of energy affairs and services which e production, distribution, and utilisation of heat in the form of or hot air. Includes non-electric energy produced by wind or		truction or operation des: geothermal res				non-electric energy. d or solar heat.
Environmental Pro	otection						

	Class	sification of Function	ons of Gove	ernment (COFOG) A		DNS
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	ions	Groups		Classes	
	Broad Objectives of Government					
2 3 4						
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.						
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].						
Biodiversity and Landscape	70 5	Environmenta I Protection	7054	Protection of Biodiversity	70540	Protection of Biodiversity and

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	ions	Groups		Classes	
			Broad Objectives of Government					
2	3	4						
						and		Landscape
						Landscape		(CS)
protectior (for exam GFS ~ E administr Schedule and func Governm	n of habi nple, reh nvironm ration of 4A of th ctions of ent Mun	s relating to the protection of flora and fauna species, the tats and the protection of landscapes for their aesthetic values abilitation of abandoned mines and quarry sites) [Included in ental Protection: Biodiversity and Landscape. environment, indigenous forests, and nature conservation included in e Constitution. Not specifically defined being within the powers a district municipality by section 83 and 84 of the Local icipal Structures Act, 1998, however the MEC may alter these of section 85 of this Act]	the re prote prote lands aban supp	eintroduction of extine ection of habitats (inc ection of landscapes scapes for the purpo doned mines and qu ort of activities relatin	ct species an cluding the r for their ac se of streng narry sites.1) ng to the prof	o the protection of fa nd the recovery of spe management of nature esthetic values (inclu thening their aesthet Administration, supe rection of biodiversity ng to the protection of	ecies menace ral parks and ding the resh ic value and t ervision, inspe and landscap	d by extinction), the reserves), and the haping of damaged the rehabilitation of ection, operation, or e. 2) Grants, Ioans,
		Coastal Protection	70	Environmenta	7056	Environmenta	70560	Environmenta
			5	I Protection		I Protection		I Protection
						not elsewhere		not elsewhere
						classified		classified

			Classification of Functions of Government (COFOG) AND DEFINITIONS								
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions Groups				Classes				
			Broa								
2	3	4	Gove	ernment							
Other - C excluding related the defined be 83 and 84	coastal l the reg ereto in eing with of the L	Protection, etc. [Included in GFS ~ Environmental Protection: Protection. Pontoons, ferries, jetties, peers, and harbours, gulation of international and national shipping and matters cluded in Schedule 4B of the Constitution. Not specifically in the powers and functions of a district municipality by section ocal Government Municipal Structures Act, 1998, however the ese functions in terms of section 85 of this Act]	such progr enfor servio	nistration, managem as formulation, admi ams, and budgets f cement of legislation ces, production and d tics on environmenta	inistration, c for the pron n and stand lissemination	oordination, and mo notion of environme dards for the provis n of general informat	nitoring of ove ental protection sion of enviro	rall policies, plans, n; preparation and nmental protection			
		Pollution Control	70 5	Environmenta I Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)			

	Classification of Function	ons of Government (COFOG) A	ND DEFINITIONS
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes
	Broad Objectives of Government		
2 3 4	Government		
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]	groundwater protection, in These activities include co stations (other than weath anti-noise facilities includi noise reducing surfaces; or prevent the emissions of of the air, construction, m of polluted soils and for the 1) administration, superv	noise and vibration abatement, onstruction, maintenance and ope er stations); construction of noise ing the resurfacing of sections of measures to clean pollution in w of greenhouse gases and pollution aintenance, and operation of ins e storage of pollutant products; tra- vision, inspection, operation, or control. 2) Grants, loans or subs	and climate protection, soil and and protection against radiation. eration of monitoring systems and e embankments, hedges and other f urban highways or railways with vater bodies; measures to control on that adversely affect the quality tallations for the decontamination ansportation of pollutant products. support of activities relating to sidies to support activities relating
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			

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes		
				d Objectives of						
2	3	4	Government							
powers o MFMA Ci		t and local municipalities. [Potentially unfunded mandates - 4]					L			
		Indigenous Forests	70 5	Environmenta I Protection	7054	Protection of Biodiversity and Landscape	70540	Protection of Biodiversity and Landscape (CS)		
Protection for Admin powers a Governm	n: Biodiv histration nd funct ent Mui	f indigenous forests. [Included in GFS ~ Environmental versity and Landscape. The Constitution Schedule 4A provides of indigenous forests. Not specifically defined being within the ions of a district municipality by section 83 and 84 of the Local nicipal Structures Act, however the MEC may alter these of section 85 of this Act.]	the re prote prote lands aban supp	group covers activiti eintroduction of extin- ection of habitats (inc ection of landscapes scapes for the purpo dons mines and qua ort of activities relatin bsidies to support ac	ct species ar cluding the n for their ae se of strenge arry sites.1) ng to the prote	nd the recovery of spon nanagement of natures sthetic values (inclu- thening their aesthet Administration, super ection of biodiversity	ecies menace ral parks and iding the resh tic value and ervision, inspe and landscap	d by extinction), the reserves), and the haping of damaged the rehabilitation of ction, operation, or e. 2) Grants, loans,		

			Clas	Classification of Functions of Government (COFOG) AND DEFINITIONS								
mSCOA CLASSIFICATION AND DEFINITIONS			Divisions Broad Objectives of			Groups	Classes					
2	3	4	Government									
		Nature Conservation	70 5	Environmenta I 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).

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.

				sification of Function	ons of Gove	rnment (COFOG) A	ND DEFINITI	ONS
mSCOA CLASSIFICATION AND DEFINITIONS			Divis	sions	Groups		Classes	
			Broad Objectives of Government					
2	3	4						
		Pollution Control	70 5	Environmenta I Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)
vibration abat Environmental includes pollut functions of a c	ateme al Pro ution o a distri	limate protection, soil and groundwater protection, noise and ent, protection against radiation, etc. [Included in GFS ~ otection: Pollution Control. Schedule 4A of the Constitution control. Not specifically defined being within the powers and ict municipality by section 83 and 84 of the Local Government es Act, 1998, however the MEC may alter these functions in 5 of this Act]	groun Thes static anti-r noise or pre of the of po 1) ac pollur	group covers activ ndwater protection, in e activities include co ons (other than weath noise facilities include e reducing surfaces; event the emissions of e air, construction, m lluted soils and for the dministration, superv tion abatement and of tion abatement and of	noise and vi onstruction, r her stations); ing the resur measures to of greenhous haintenance, e storage of p vision, inspe control. 2) 0	bration abatement, maintenance and op- construction of noise facing of sections of o clean pollution in w se gases and pollution and operation of ins pollutant products; tra- ction, operation, or	and protection eration of mon e embankment f urban highwa vater bodies; r on that adverse tallations for th ansportation o support of a	n against radiation. itoring systems and s, hedges and other ays or railways with measures to control ely affect the quality he decontamination f pollutant products.

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

				Classification of Functions of Government (COFOG) AND DEFINITIONS						
mSCOA CLASSIFICATION AND DEFINITIONS					Groups		Classes			
3	4		-							
	Soil Conservation	70 5	Environmenta I Protection	7053	Pollution Abatement	70530	Pollution Abatement (CS)			
and Landscape. Soil conservation included in Schedule 4A of the Constitution.groundwater protection, noisNot specifically defined being within the powers and functions of a districtThese activities include constmunicipality by section 83 and 84 of the Local Government Municipal Structuresstations (other than weather stations)					ibration abatement, maintenance and op construction of noise	and protection eration of mon embankments	n against radiation. itoring systems and s, hedges and other			
	<b>3</b> ervation. scape. ifically c	3       4         Soil Conservation       Soil Conservation         ervation.       [Included in GFS ~ Environmental Protections: Biodiversity scape. Soil conservation included in Schedule 4A of the Constitution.         fically defined being within the powers and functions of a district ity by section 83 and 84 of the Local Government Municipal Structures	mSCOA CLASSIFICATION AND DEFINITIONS       Division         3       4         3       4         Soil Conservation       70         5       5         ervation.       [Included in GFS ~ Environmental Protections: Biodiversity scape. Soil conservation included in Schedule 4A of the Constitution.       This group the scape. Soil conservation included in Schedule 4A of the Constitution.         ifically defined being within the powers and functions of a district ity by section 83 and 84 of the Local Government Municipal Structures static anti-reserver the MEC may alter these functions in terms of section 85 of this       This static	SCOA CLASSIFICATION AND DEFINITIONS         Divisions         Broad Objectives of Government         3       4         3       4       70       Environmenta         Soil Conservation       This group covers active group covers active group covers active group defined being within the powers and functions of a district ity by section 83 and 84 of the Local Government Municipal Structures ever the MEC may alter these functions in terms of section 85 of this       This group covers active group covers	Divisor         Divisor         Broad Objectives of Government         3       4       Protection       70%       Environmenta       70%       70%       1       70%       1       70%       1       70%       1       70%       7	Image: Second CLASSIFICATION AND DEFINITIONS       Divisions       Groups         3       A       Broad Objectives of Government       Broad Objectives of Government       Pollution Abatement         3       A       70       Environmenta       7053       Pollution Abatement         Soil Conservation       Soil Conservation included in GFS ~ Environmental Protections: Biodiversity scape. Soil conservation included in Schedule 4A of the Constitution. Ifically defined being within the powers and functions of a district try by section 83 and 84 of the Local Government Municipal Structures were the WEC may alter these functions in terms of section 85 of this       This group covers activities include or struction, naintenance and operative stations (other than weather stations); construction of noise anti-noise facilities including the result of sections of a district or station abatement, These activities including the result of sections of a district or station addition anti-noise facilities including the result of sections of a district or station addition anti-noise facilities including the result of sections of a district or station addition anti-noise facilities including the result of sections of a district or station addition anti-noise facilities including the result of sections of sections of the section addition anti-noise facilities including the result of sections of section addition anti-noise facilities including the result of sections of sections of section addition anti-noise facilities including the result of sections of sections of a district or anti-noise facilities including the result of sections of a district or anti-noise facilities including the result of sections of a district or anti-noise facilities including the result or anti-noise and the powers or anti-noise and	mSCOA CLASSIFICATION AND DEFINITIONS       Divisions       Groups         Broad Objectives of Government       Broad Objectives of Government       Broad Objectives of Government         3       4       Soil Conservation       70       Environmenta       7053       Pollution Abatement       70530         Soil Conservation       Included in GFS ~ Environmental Protections: Biodiversity scape. Soil conservation included in Schedule 4A of the Constitution. If fically defined being within the powers and functions of a district it by section 83 and 84 of the Local Government Municipal Structures       This group covers activities relating to ambient air and climate protection maintenance and operation of mon stations (other than weather stations); construction of noise embandment			

pollution abatement and control.

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
			Broad Objectives of						
2	3	4	Gov	Government					
Executive	and Co	puncil							
	ry autho	he person(s) or group of persons having administrative or prity in the municipality. The council is the legislative body that pality.							
	C	pre Function							
with Sche Governme	edule 4 ent Mu	determined in terms of the Constitution section 156(1) and 229 and 5 Tabled B read with Sections 83 and 84 of the Local nicipal Structures Act, 1998, directing on the functions and and local municipalities. [Funded Mandates - MFMA Circular							
		Mayor and Council	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and	70111	Executive and Legislative	

			Clas	sification of Function	ons of Gover	mment (COFOG) AN		ONS
	mSCOA CLASSIFICATION AND DEFINITIONS			sions	Groups		Classes	
			Broad Objectives of Government					
2	3 4 Government							
						Fiscal Affairs, External Affairs		
providing	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]			chief executive at all	levels of gov	f executive and legisla ernment. Excludes: nents, interdepartmer	ministerial off	ices, offices of the
		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

		Classification of Function	ons of Government (COFOG)	AND DEFINITIONS				
	nSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Classes					
		Broad Objectives of						
2 :	4	Government						
including the co directly attributa This sub-functio Local Governme	Municipal Manager, Town Secretary and Chief Executive Costs, sts of providing physical amenities for these activities. Cost not ble to specific functions such as water, electricity, sanitation. In provides for appointments made in terms of section 57 of the ent Municipal Systems Act, 2000. [Included in GFS ~ Executive unicipal Manager]	the chief executive at all levels of government. Excludes: ministerial offices, offices of the heads of departments of local governments, interdepartmental.						
Finance and Ad	ninistration							
Officer, financ collection (cred	te to the finance function such as the cost of the Chief Financial al statements, budgets, management reporting, revenue c control), financial asset and liability management (treasury & ent), rates, procurement (orders, tenders, contract management it, creditors etc.							
(	Core Function							

		Classification of Functions of Government (COFOG) AND DEFINITIONS								
mSCOA CLASSIFIC	mSCOA CLASSIFICATION AND DEFINITIONS				Groups		Classes			
2 3	4	Gove	ernment							
with Schedule 4 and 5 Tabled B r Government Municipal Structures	ns of the Constitution section 156(1) and 229 read with Sections 83 and 84 of the Local Act, 1998, directing on the functions and alities. [Funded Mandates - MFMA Circular									
Administrativ	e and Corporate Support	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)			
legal services, managing departme determining working methods and administrative control. Corporate consolidate certain "municipal"-wide	g centralised administrative, office support, ntal, personnel and financial administration, procedures; and exercising managerial and services are activities that combine or e needed support services, provided based ctices, and technology to serve internal (and business partners.	purch opera gove etc. F	nasing services, m ation of governme rnment-operated pri	aintenance ant-owned or inting offices,	er general services, and storage of gov occupied building , centralised comput s connect with a spe	vernment reco s, central mo er and data pr	rds and archives, tor vehicle pools, rocessing services,			

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	mSCOA CLASSIFICATION AND DEFINITIONS			Divisions		Groups		Classes	
			Broad Objectives of						
2	3	4	Gov	ernment					
		Asset Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	
operating Municipal accountin assets of	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.			inistration and opera hasing services, ma ation of governmen ernment-operated prin Excludes: other gene nction).	aintenance ant-owned or or offices,	and storage of gov occupied buildings centralised compute	ernment reco s, central mo er and data p	ords and archives, otor vehicle pools, rocessing services,	
	Budget and Treasury Office			General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs,	70112	Financial and Fiscal Affairs (CS)	

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		DNS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divi	sions		Groups		Classes
				Broad Objectives of Government				
2	3	4	Government					
						External		
						Affairs		
Finance I	Manager	es recognition to the requirement set-out in the Municipal nent Act, 2003, in Section 80 that every municipality must have sury office. See the separate function provided for as "finance".	publi the t audi docu and char	ic debt; operation of ta budget office; the inla ting services. 3) umentation and statist fiscal affairs and serv	axation sche and revenue production tics on finand ices at all lev	I affairs and services, mes. 2) Operation of t agency; the customs and dissemination o cial and fiscal affairs a rels of government. E jovernment loan (701	he treasury or s authorities; t f general info and services. I excludes: unde	ministry of finance; he accounting and prmation, technical ncludes: Financial erwriting or flotation
		Finance	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs,	70112	Financial and Fiscal Affairs (CS)

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS				
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes				
			Broad Objectives of Government									
2	3	4	0000	Government				Government				
						External Affairs						
statemen levies, au	ts, mana udit coord	ion such as the cost of the Chief Financial Officer, financial agement reporting, revenue collection (credit control), rates, dination, creditors etc. The Municipal Finance Management ion 62 sets out the general financial management functions.	publi the b audit docu and f charg	c debt; operation of ta oudget office; the inla ing services. 3) mentation and statist iscal affairs and serv	axation sche and revenue production tics on financ ices at all lev	I affairs and services mes. 2) Operation of agency; the custom and dissemination of cial and fiscal affairs rels of government. If povernment loan (70	the treasury or as authorities; to of general info and services. I Excludes: unde	ministry of finance; he accounting and prmation, technical Includes: Financial erwriting or flotation				
		Fleet Management	70 1	General Public Service	7013	General Services	70133	Other General Services (CS)				

		Class	sification of Function	ons of Gove	rnment (COFOG) A		DNS	
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
			d Objectives of					
2 3	3 4	purchasing services, maintenance and storage of government records and arc 4 of operation of government-owned or occupied buildings, central motor vehicle						
municipality's tra within the powe the Local Gove	provides for fleet management being the management of the ansportation fleet. This function is not specifically defined being rs and functions of a district municipality by section 83 and 84 of rnment Municipal Structures Act, 1998, however the MEC may tions in terms of section 85 of this Act.							
	Human Resources	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	
All activities related to the human resources function such as selection and recruitment, induction, career development, counselling, payroll, occupational health, and safety, etc. Administration and operation of other general services, such as centralised services, maintenance and storage of government records and operation of government-owned or occupied buildings, central motor vehi government-operated printing offices, centralised computer and data processing etc. Excludes: other general services connected with a specific function (classified to function).							rds and archives, tor vehicle pools, rocessing services,	

			Clas	sification of Function	ons of Gove	rnment (COFOG)	AND DEFINITIC	ONS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
				ad Objectives of					
2	3	4	Gov	Government       70     General       1     Public       Services					
		Information Technology	70 1			General Services	70133	Other General Services (CS)	
All activit	ies relatir	ng to information technology services.	purc oper gove etc. l	inistration and opera hasing services, ma ation of governmer ernment-operated prin Excludes: other gene nction).	aintenance ant-owned or nting offices,	and storage of go occupied building centralised comput	vernment reco ls, central mot ter, and data pr	rds and archives, for vehicle pools, ocessing services,	
		Legal Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	

			Class	sification of Function	ons of Gover	mment (COFOG) Al		INS		
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions		Groups		Classes			
				d Objectives of						
2	3	4	Government							
related ma	atters lil by a la	vides for legal services being the services involving legal or law the issue of legal opinion, filing, pleading, and defending of law awyer or attorney practicing law related services within the	purch opera gove etc. E	nasing services, ma ation of governmer rnment-operated pri	aintenance a nt-owned or nting offices,	<ul> <li>general services, s</li> <li>nd storage of gove</li> <li>occupied buildings,</li> <li>centralised compute</li> <li>connect with a speci</li> </ul>	ernment recor , central mot er and data pro	rds and archives, or vehicle pools, pocessing services,		
		Marketing, Customer Relations, Publicity and Media Co- ordination	lia Co- 1 Public Services 70 General 7011 Executive and 70112 Financial a Fiscal Affa (CS) Financial and Fiscal Affairs, External Affairs							
The funct	•	vides for marketing, publicity, customer relations (call centres)	public	c debt; operation of ta	axation schem	affairs and services, nes. 2) Operation of th agency; the customs	he treasury or	ministry of finance;		

	Classification of Funct	tions of Government (COFOG)	AND DEFINITIONS				
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes				
	Broad Objectives of Government	F					
2 3 4	documentation and stati and fiscal affairs and ser	stics on financial and fiscal affairs vices at all levels of government.	n of general information, technical rs and services. Includes: Financial t. Excludes: underwriting or flotation 70170), supervision of the banking				
Property Services	70 General 1 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.	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).						

			Clas	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINITION	ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes
				d Objectives of				
2	3	3 4 Risk Management		ernment				
		Risk Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
identificat the effect applicatio impact of	ion, ass of unce of of reso unfortur	vides for risk management within the municipality being the essment, and prioritization of risks (defined in ISO 31000 as rtainty on objectives) followed by coordinated and economical ources to minimize, monitor, and control the probability and/or nate events or to maximize the realization of opportunities. Risk equired as per the Municipal Finance Management Act, Section	purch opera gove etc. I	inistration and opera hasing services, ma ation of governmer rnment-operated prin Excludes: other gen- nction).	aintenance ant-owned or nting offices,	and storage of go occupied building centralised comput	vernment reco s, central mo er, and data pi	rds and archives, tor vehicle pools, rocessing services,
		Security Services	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	mSC	COA CLASSIFICATION AND DEFINITIONS	Divisions Groups				Classes		
				d Objectives of					
2	3	4	000	enninent					
protection of	of person	les for security services within the municipality being the nel and/ or municipal assets. Other security services such lyguard, and guard dog services are also included.							
		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, so purchasing services, maintenance and storage of gove operation of government-owned or occupied buildings, government-operated printing offices, centralised computer etc. Excludes: other general services connect with a specied to function).						vernment reco s, central mo er, and data p	ords and archives, otor vehicle pools, rocessing services,		

			Clas	sification of Functio	ons of Gover	mment (COFOG) AN		ONS	
	mSCOA CLASSIFICATION AND DEFINITIONS		Divisions			Groups		Classes	
				d Objectives of					
2	2 3 4		Gove	ernment					
		Valuation Service	70 1			Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)	
		on services as required in terms of Section 33 of the Local icipal Property Rates Act, 2004.	publi the b audit docu and f char	Iministration of financi c debt; operation of ta budget office; the inla ing services. 3) p mentation and statisti iscal affairs and servic ges and interest pay stry (70411).	xation schem nd revenue a production al ics on financi ces at all leve	nes. 2) Operation of th agency; the customs nd dissemination of al and fiscal affairs ar els of government. Ex	authorities; t general info nd services. I scludes: unde	ministry of finance; he accounting and prmation, technical ncludes: Financial erwriting or flotation	

			Clas	sification of Functi	ons of Gove	ernment (COFOG)	AND DEFINITIC	ONS	
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
				d Objectives of					
2	3	4	Gove	ernment					
	Non-core Function								
Municipa	I Structu	and 5A read with Sections 83 and 84 of the Local Government ares Act, directing on the functions and powers of district and es. [Potentially unfunded mandates - MFMA Circular 74]							
		Asset Management	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	
operating Municipa accountir	g, mainta Il Finance ng officer	vides for asset management being the systematic process of ining, upgrading, and disposing of assets cost-effectively. The e Management Act, 2003, provides in Section 63(1) that: The r of a municipality is responsible for the management of (a) the nicipality, including the safeguarding and the maintenance of	<ul> <li>purchasing services, maintenance and storage of government records and archive</li> <li>operation of government-owned or occupied buildings, central motor vehicle pool</li> <li>government-operated printing offices, centralised computer and data processing service</li> </ul>						

			Clas	sification of Functi	ons of Gove	ernment (COFOG)		ONS
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				d Objectives of				
2	se assets. [This sub-function provides for activities done by dist			ernment				
		This sub-function provides for activities done by district sist local municipalities.]	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)
municipal	lity's tran	vides for fleet management being the management of the sportation fleet. [This sub-function provides for activities done nicipality to assist local municipalities.]	purcl opera gove etc. F	inistration and oper hasing services, ma ation of governme rnment-operated pri Excludes: other gene nction).	aintenance ant-owned or nting offices,	and storage of go occupied building centralised compu	overnment reco gs, central mo ter, and data p	ords and archives, otor vehicle pools, rocessing services,

			Clas	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINITION	ONS		
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Broad Objectives of		Groups		Classes		
2	3	4	Gov	Government       70     General       1     Public       Services		Government				
		Human Resources	70 1			General Services	70133	Other General Services (CS)		
recruitmer health, ar	nt, indu nd safet	ted to the human resources function such as selection and ction, career development, counselling, payroll, occupational ry, etc. [This sub-function provides for activities done by the ty to assist local municipalities.]	purcl oper gove etc. I	inistration and opera hasing services, ma ation of governmer ernment-operated prir Excludes: other gene nction).	aintenance ant-owned or nting offices	and storage of go occupied building , centralised comput	vernment reco s, central mo ter and data pi	ords and archives, tor vehicle pools, rocessing services,		
		Information Technology	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)		

		Clas	sification of Function	ons of Gove	rnment (COFOG) A		INS	
mSCOA CL	ASSIFICATION AND DEFINITIONS	Divisions Groups				Classes		
			d Objectives of					
2 3	4	Government						
Ŭ	formation technology services. [This sub-function one by the district municipality to assist local	purch opera gove etc. E	inistration and opera nasing services, ma ation of governmen rnment-operated prin Excludes: other gene nction).	aintenance a at-owned or nting offices,	and storage of gov occupied buildings centralised comput	vernment recor s, central mot er and data pro	rds and archives, or vehicle pools, pocessing services,	
Lega	al 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 purchasing services, maintenance and storage of government operated printing offices, centralised computer and da etc. Excludes: other general services connected with a specific function to function).						vernment recor s, central mot er and data pro	rds and archives, or vehicle pools, pocessing services,	

			Clas	sification of Function	ons of Gover	rnment (COFOG) AN		ONS
	mSCOA CLASSIFICATION AND DEFINITIONS		Divisions			Groups	Classes	
			Broad Objectives of					
2	3	4	GUV	Government				
		Marketing, Customer Relations, Publicity and Media Co- ordination	70 General 1 Public Services		7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)
and med	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.]			dministration of finance ic debt; operation of tab budget office; the inla ting services. 3) umentation and statist fiscal affairs and servi ges and interest pay stry (70411).	axation schem and revenue a production a ics on financi ices at all leve	nes. 2) Operation of the agency; the customs agency; the customs nd dissemination of al and fiscal affairs a als of government. Ex	he treasury or authorities; t general info nd services. xcludes: unde	ministry of finance; he accounting and prmation, technical Includes: Financial erwriting or flotation

				sification of Function	ons of Gove	ernment (COFOG) A	AND DEFINITION	DNS	
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
			Broad Objectives of						
2	3	4	Government						
		Property Services	70General7013General701331PublicServicesServices						
control an	nd overs provides	ed and operated (including leased properties) - the operation, sight of real estate as used in its broadest terms. [This sub- for activities done by the district municipality to assist local	purc oper gove etc. I	inistration and opera hasing services, ma ation of governmen rnment-operated prir Excludes: other gene nction).	aintenance a at-owned or nting offices,	and storage of gov occupied building centralised comput	vernment reco s, central mo ter and data pr	rds and archives, tor vehicle pools, ocessing services,	
		Risk Management	70General7013General70133Ot1PublicServicesServicesGeneralServices						

			Class	sification of Function	ons of Gove	rnment (COFOG) A		DNS		
	mSCOA C	LASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes		
				d Objectives of						
2	3	4								
identificati the effect application impact of u managem 2003 (Sec	on, assessment, of uncertainty or n of resources to unfortunate even ent is required i ction 62 (1) (c).	risk management within the municipality being the and prioritisation of risks (defined in ISO 31000 as objectives) followed by coordinated and economical minimise, monitor, and control the probability and/ or ts or to maximize the realisation of opportunities. Risk in terms of the Municipal Finance Management Act, [This sub-function provides for activities done by the st local municipalities.]	0 as purchasing services, maintenance and storage of government records and a operation of government-owned or occupied buildings, central motor vehicle government-operated printing offices, centralised computer, and data processing setc. Excludes: other general services connected with a specific function (classified ad Act, to function).							
	Sec	urity Services	70General7013General70133C1PublicServicesServicesServicesServices							
protection	of personnel an	security services within the municipality being the d/ or municipal assets. Other security services such d, and guard dog services are also included. [This	such purchasing services, maintenance and storage of government records and archive							

	Classification of Function	ons of Government (COFOG) A	AND DEFINITIONS
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes
	Broad Objectives of		
2 3 4	Government		
sub-function provides for activities done by the district municipality to assist local municipalities.]	etc. Excludes: other gene to function).	eral services connected with a spe	ecific function (classified according
Health			
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			

			Classification of F	Functions of Government (COF	OG) AND DEFINITIONS
	mSCOA CLASSIFIC	ATION AND DEFINITIONS	Divisions	Groups	Classes
			Broad Objective Government	s of	
2	3	4	Covernment		
and encourage behaviours. Co developing ne	e the use of environment ontrolling and monitorin	which improve environmental parar ntally friendly and healthy technologie og also play a leading role in suggestir e definitions are in line with the definiti	es and ng and		
	Core Function				
with Schedule Government	e 4 and 5 Tabled B re Municipal Structures A	s of the Constitution section 156(1) are ad with Sections 83 and 84 of the Act, 1998, directing on the function lities. [Funded Mandates - MFMA C	Local s and		

			Class	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	<b>mSCOA</b> CLASSIFICATION AND DEFINITIONS		Divis	Divisions Groups			Classes	
			Broad Objectives of Government		•			
2	3	4						
		Health Services	70 7	Health	7074	Public Health Services	70740	Public Health Services (IS)
prevention Republic environme National I and clear such serv Constitution the power Local Goventhese fun	n of com of Sou ent that Health <i>A</i> ly stipula vices. on inclue rs and f vernmer ctions in	cludes food control, health inspections, surveillance, and municable diseases, etc. Section 24 of the Constitution of the th Africa entrenches the right of all citizens to live in an is not harmful to their health or well-being. Section 83 of the Act, 2003 (Act 61 of 2003), defines municipal health services ates the responsibilities of municipalities in the performance of [Included in GFS ~ Health: Clinics. Schedule 4B of the des municipal health services. Specifically defined being within unctions of a district municipality by section 83 and 84 of the nt Municipal Structures Act, 1998, however the MEC may alter in terms of section 85 of this Act - "municipal health services of the district".]	of pu shipp (immu collect inform teams non-n practi servic	blic health services ing), disease det unization, inoculation tion, family plannin nation on public heal to groups of clients nedical settings, pu tioners, public health	s such as bl ection (can n), monitorin ng services alth matters. s, most of who ublic health h services no ludes: medic	s. 2) Administration, lood bank operation neer, tuberculosis, ing (infant nutrition, ch and so forth. 2) Pr Includes: public heat om are in good health services not conne of delivered by medical cal analysis laboratoric (70750).	(collecting, p venereal dis hild health), ep reparation and alth services d a, at workplace ected with a lly qualified do	processing, storing, ease), prevention bidemiological data d dissemination of lelivered by special es, schools, or other hospital, clinic, or potors, public health

			Class	sification of Functio	ns of Gover	nment (COFOG) AN		ONS		
	mSCOA CLASSIFICATION AND DEFINITIONS		Divis	sions		Groups		Classes		
2				d Objectives of ernment						
		Laboratory Services		Health	7075	R&D Health	70750	R&D Health (CS)		
		Food Control	70 7	Health	7075	R&D Health	70750	R&D Health (CS)		
		Health Surveillance and Prevention of Communicable Diseases including Immunisation.	70 7	Health	7075	R&D Health	70750	R&D Health (CS)		
		Vector Control <sup>3</sup>	70 7	Health	7075	R&D Health	70750	R&D Health (CS)		
		Chemical Safety	70 7	Health	7075	Research & Development (R&D) Health	70750	Research & Development (R&D) Health (CS)		

<sup>&</sup>lt;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.

			Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS
	mSCOA CLASSIFICATION AND DEFINITIONS			sions		Classes		
				ad Objectives of				
2	3	4	Government					
		aced on District Municipalities by way of Gazetted Norms and Minister of Health.	ms and 1) Administration and operation of government agencies engaged in appendix experimental development related to health. 2) Grants, loans, and su applied research and experimental development related to health un government bodies, such as research institutes and universities. Include engaged in determining the causes of disease. Excludes: Basic Research					
	Nor	n-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]				<u>.</u>				
		Ambulance	70 7	Health	7072	Outpatient Services	70724	Paramedics Services (IS)

				Clas	sification of Functi	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS			
	mSCOA C	CLASSIFICATION AND	DEFINITIONS	Divis	sions		Groups		Classes			
				Broad Objectives of Government								
2	3		4	Government								
Ambulanc Schedule within the the Local	ce. Schedule 4 5A for ambuland powers and fun Government Mi	4A of the Constitution ce services. This function ctions of a district muni	[Included in GFS ~ Health: provides for health services, on not specifically defined being cipality by section 83 and 84 of 1998, however the MEC may s Act.]	oper phys other para instit of tr thera therr oper	ation, or support of h iotherapists, occupa r paramedical perso medical personnel i utions Includes: acu aditional medicine, apeutic equipment; nal bath or sea-wate	ealth service ational thera onnel and of n non-consu upuncturists, etc.; medic medically p er treatments Excludes: Pu	ervices to outpatient s delivered by clinics pists, occupational health services deli lting rooms, patient chiropodists, chiropr al analysis laborato rescribed corrective ; ambulance service iblic health services disease (70750)	s supervised b therapists, sp vered by nurs s homes, or actors, optom ries and x-ra gymnastic is other than a	y nurses, midwives, beech therapists or ses, midwives, and other non-medical etrists, practitioners ay centres; hire of therapy; outpatient ambulance services			
	He	alth Services		70Health7074Public Health70740Public Health7ServicesServicesServices (IS								
preventior	n of communical	ble diseases, etc. Sect	inspections, surveillance and ion 24 of the Constitution of the t of all citizens to live in an	on of the of public health services such as blood bank operation (collecting, processing, storing,								

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions	Classes				
				d Objectives of					
2	3	4	Gove	ennnent					
National H and clearl such serv	Health A y stipula vices.	s not harmful to their health or well-being. Section 83 of the ct, 2003 (Act 61 of 2003), defines municipal health services tes the responsibilities of municipalities in the performance of [Included in GFS ~ Health: Other. Schedule 4A of the es health services.]	services collection, family planning services and so forth. 2) Preparation nance of information on public health matters. Includes: public health service						
Housing									
All activitie	es assoc	iated with the provisioning of housing.							
	Co	re Function							
with Sche	dule 4 a	determined in terms of the Constitution section 156(1) and 229 and 5 Tabled B read with Sections 83 and 84 of the Local cipal Structures Act, 1998, directing on the functions and							

			Clas	sification of Function	ons of Gove	rnment (COFOG) A	OG) AND DEFINITIONS		
	n	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions	Groups			Classes	
				ad Objectives of ernment					
2	3	4	Gov	ennient					
powers of 74].	f district	and local municipalities. [Funded Mandates - MFMA Circular							
		Housing	70 6	Housing and Community Amenities		7061	70610	Housing Development (CS)	
provides certain in developm with HIV a options, o housing.	increm come b nents, pr and aids etc. [Ir Not sp	vides for the management and eradication of housing backlogs, ental low-cost housing opportunities for households below rackets, provides opportunities for credit-link houses in mixed ovides special needs housing for the aged, the disabled, people and children who are orphaned by HIV, provide rental housing included in GFS ~ Schedule 4A of the Constitution includes ecifically defined being within the powers and functions of a ity by section 83 and 84 of the Local Government Municipal	evalu the a Slum dwel peop docu	dministration of hous uation of housing dev auspices of public au n clearance related to llings, construction of ole with special needs umentation, and statis ubsidies to support th	velopment ac thorities, dev provision of r purchase a s. 3) Product tics on housi	ctivities regardless of velopment, and regu- housing acquisition and remodelling of d tion and dissemination ng development affa	of whether the a ulations of hous of land needed lwelling units fo on of public info airs and service	activities are under sing standards. 2) d for construction of or the public or for ormation, technical es. 4) Grants, loans	

	Classification of Functions of Government (COFOG) AND DEFINITIONS							
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups		Classes				
	Broad Objectives of							
2 3 4	Gove	ernment						
Structures Act, 1998, however the MEC may alter these functions in terms of	Exclu	udes: development a	ind regulation of construction s	tandards (70443	B); cash benefits and			
section 85 of this Act.]	bene	rits in-kina to help ho	buseholds meet the cost of hou	ISING (71060).				
Informal Settlements	70	Housing and	7062	70620	Housing			
	6	Community			Development			
		Amenities			(CS)			

			Classification of Functions of Government (COFOG) AND DEFINITIONS					
	n	SCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes			
			Broad Objectives of					
2	3	4	Government					
		ts 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]

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).

Non-core	Function
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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

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions	Groups		Classes		
2	3	4		ad Objectives of ernment					
		and local municipalities. [Potentially unfunded mandates -							
•	Sircular 74								
		Housing	70	Housing and	7061	70610	Housing		
			6	Community			Development		
				Amenities			(CS)		
This fund	ction provi	ides for the management and eradication of housing backlogs,	1) A	dministration of housing d	evelopment affairs and se	ervices; promotic	on, monitoring, and		
provides	increme	ntal low-cost housing opportunities for households below	evaluation of housing development activities regardless of whether the activities are under						
certain ir	ncome bra	ackets, provides opportunities for credit-link houses in mixed	the a	auspices of public authorit	es, development, and re	gulations of hou	sing standards. 2)		
•	•	ovides special needs housing for the aged, the disabled, people		n clearance related to prov	<b>.</b> .				
		and children who are orphaned by HIV, provide rental housing	dwellings, construction or purchase and remodelling of dwelling units for the public, or for						
•	-	cluded in GFS ~ Schedule 4A of the Constitution includes		ble with special needs. 3)					
-	•	ecifically defined being within the powers and functions of a							
		y by section 83 and 84 of the Local Government Municipal							
		998, however the MEC may alter these functions in terms of							
section 8	35 of this /	Actj	bene	fits in kind to help househ	olds meet the cost of hou	sing (71060).			

			Clas	sification of Function	ons of Gov	ernment (COFOG)		ONS	
	<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>			Divisions		Groups		Classes	
			Broad Objectives of Government						
2	3	4	Covernment						
		Informal Settlements	70 6	Housing and Community Amenities		7062	70620	Housing Development (CS)	
problems settlemen informal s and devel educates ~ Schedu being with	caused ts and ettlemen ops eco commun le 4A o in the p	ests in curbing land evasions and educated communities on the d by land invasions, provides layout plans for informal identifies land than can be developed for the relocation of nts. destigmatises hostels by converting them into family units momic ventures, operates and effective waiting-list system and nities about the importance of the waiting list. [Included in GFS f the Constitution includes housing. Not specifically defined owers and functions of a district municipality by section 83 and overnment	laws reha hous prep disse deve cons etc.,	administration of com and land-use and bilitated communities sing, industry, public u aration of schemes emination of general elopment affairs and struction of housing, in (classified accordin inistration of construct	building re ; planning t utilities, heal s for finan information, services. ndustrial bu g to functio	egulation. 2) Pla he improvement ar th, education, cultur cing planned dev technical documer Excludes: plan in ildings, streets, pub on), agrarian reform	Inning of new d development re, recreation, et relopments. 3 Itation, and stati nplementation - lic utilities, healt m and land res	communities or of of facilities such as c., for communities; 3) Production and stics on community that is, the actual th, cultural facilities, settlement (70421);	

			Classification of Function	ons of Gove	ernment (COFOG) A		ONS	
	mSCOA CLA	SSIFICATION AND DEFINITIONS	Divisions		Groups		Classes	
			Broad Objectives of Government					
2	3	4						
-		wever, the MEC may alter these functions in ter municipal health services serving the area of		<u>.</u>				
Internal A	Nudit							
	tion provides for intenent Act, 2003, in S	ernal audit as provided for in the Municipal Final ection 62(1)(c).	ice					
	Core Functior	1						
with Sche Governme	edule 4 and 5 Tab ent Municipal Stru	I in terms of the Constitution section 156(1) and 2 led B read with Sections 83 and 84 of the Lo ctures Act, 1998, directing on the functions a nunicipalities. [Funded Mandates - MFMA Circo	cal Ind					

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
2	3	3 4 Governance Function This function provides for internal audit as provided for in the Municipal Finance Management Act, Section 62(c).		Broad Objectives of Government					
				General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)	
		Non-core Function	L.	L.	L.	L.	L.		
229 with Governm powers o	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]								

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divi	Divisions		Groups		Classes	
			Broad Objectives of Government						
2	3	4							
		Governance Function	70 1	General Public Services	7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs	70112	Financial and Fiscal Affairs (CS)	
	•	vides for internal audit as provided for in the Municipal Finance, 2003, Section 62(1)(c).	publ the l audi docu and char	dministration of financ ic debt; operation of ta budget office; the inla ting services. 3) p umentation and statist fiscal affairs and servi ges and interest pay stry (70411).	axation schen and revenue a production a ics on financi ces at all leve	nes. 2) Operation of th agency; the customs nd dissemination of al and fiscal affairs ar els of government. Ex	ne treasury or authorities; t general info nd services. kcludes: unde	ministry of finance; he accounting and prmation, technical Includes: Financial erwriting or flotation	

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
	mSCO	A CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes		
				d Objectives of						
2	2 3 4			Government						
Other										
determin Sections	ed in terms of 83 and 84 of t	for "core and non-core functions" specifically listed as the Constitution section 156 with Schedule 4/ 5 A/ B with he Local Government Municipal Structures Act, 1998, but in the classification framework.								
	Core Fu	unction								
with Sch Governm	nedule 4 and 4 nent Municipal	mined in terms of the Constitution section 156(1) and 229 5 Tabled B read with Sections 83 and 84 of the Local I Structures Act, 1998, directing on the functions and ocal municipalities. [Funded Mandates - MFMA Circular		L			. <u>.</u>			
		Abattoirs	70 4	Economic Affairs	7042	Agriculture, Forestry,	70421	Agriculture		

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	mS	COA CLASSIFICATION AND DEFINITIONS	Divi	Divisions Groups			oups Classes		
			Broa	Broad Objectives of					
2	3	4	Gov	ernment					
						Fishing, and Hunting			
municipal Constituti powers a Governm functions he establ	l abattoirs. ion include nd functior ent Munic in terms o lishment, c	tes relating to the establishment, conduct and control of [Included in GFS ~ Other: Abattoirs. Schedule 5B of the es municipal abattoirs. Specifically defined being within the ns of a district municipality by section 83 and 84 of the Local cipal Structures Act, however the MEC may alter these of section 85 of this Act. conduct and control of fresh produce markets and abattoirs a major proportion of the municipalities in the district"]	inco cont disse affai with parti	peration or support of mes, operation or sup rol services, crop ins emination of general rs and services. 3) ( agricultural activities cular crop or for al elopment projects (70	pport of extension serving information, Compensations, including llowing land	ension services or ve vices, and crop grad technical documenta on, grants, loans, or s payments for restric	terinary servic ling services. ation, and stati- subsidies to far sting or encou	es to farmers, pest 2) Production and stics on agricultural mers in connection traging output of a	
		Air Transport	70 4	Economic Affairs	7045	Transport	70454	Air Transport (CS)	

			Classification of Functions of Government (COFOG) AND DEFINITIONS				
	mSCOA CLA	ASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes		
			Broad Objectives of Government				
2	3	4	Government				
Includes	all activities relating	to municipal airports. [Included in GFS ~ Schedule	1) Administration of affairs a	and services concerning of	peration, use, construction, and		
4B of the	Constitution include	es municipal airports. Not specifically defined being	maintenance of air transport systems and facilities (airports, runways, terminals, hangars				
within the	powers and function	ons of a district municipality by section 83 and 84 of	navigation aids and equipmen	t air control amenities etc.)	2) Supervision and regulation c		

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.]

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).

				Classification of Functions of Government (COFOG) AND DEFINITIONS						
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions	Groups		Classes			
			Broad Objectives of Government							
2	3	4								
		Forestry	70 4	Economic Affairs	7042	Agriculture, Forestry, Fishing, and Hunting	70422	Forestry		
still to be i of a distric	included ct munic s Act, 19	ciated with the forestry industry. [Included in GFS - Reference . Not specifically defined being within the powers and functions ipality by section 83 and 84 of the Local Government Municipal 998, however the MEC may alter these functions in terms of Act.]	explo of tre contr oper and	Administration of fores bitation of forest rese be-felling licenses. 2 rol, forest firefighting ators. 3) Production statistics on forestry mercial forest activitie	rves; superv 2) Operatio and fire pro and dissemi affairs and	rision and regulation on n or support of refor esentation services, nation of general info services. 4) Grant	of forest opera restation work and extensior rmation, techn ts, loans or su	tions and issuance , pest and disease n services to forest nical documentation ubsidies to support		
		Licensing and Regulation	70 4	Economic Affairs	7041	General Economic, Commercial	70411	General Economic, Commercial		

				Classification of Functions of Government (COFOG) AND DEFINITIONS					
mSCOA CLASSIFICATION AND DEFINITIONS			Divisions Broad Objectives of Government			Groups	Classes		
						and Labour Affairs		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. 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]			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.						
		Markets	70 4	Economic Affairs	7041	General Economic, Commercial,	70411	General Economic and	

			Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS	
	ms	SCOA CLASSIFICATION AND DEFINITIONS	Divisions G			Groups		Classes	
				Broad Objectives of					
2	3	4	Government						
						and Labour		Commercial	
						Affairs		Affairs	
[Included section 15 Specificall section 83 however the establ	in GFS 56(1) wi y, being 3 and 84 he MEC ishment	es relating to the operation of markets – fresh produce, etc. - Core Function as determined in terms of the Constitution th Schedule 5B providing for markets and street trading. within the powers and functions of a district municipality by 4 of the Local Government Municipal Structures Act, 1998, may alter these functions in terms of section 85 of this Act - conduct and control of fresh produce markets and abattoirs f a major portion of municipalities in the district.]	gene com gove activ incol othe loan Inclu	Administration of ge eral foreign commercia mercial policies, liai ernment and business rities such as export a me controls, general r restrains on trade ar s, or subsidies to pro- ides: Consumer Educ particular industry (cla	al affairs, for ison among s. 2) Regula and import tra trade promo nd market en pmote gener cation and F	mulation and implem g different branches ation or support of g ade as a whole, comp otion, activities, gene atry, etc. supervision of ral economic and co Protection Excludes:	entation of ge s of governn eneral econor modity and equ eral regulation of the banking mmercial poli Economic and	neral economic and nent and between nic and commercial uity markets, overall of monopolies and industry. 3) Grants, cies and programs. d commercial affairs	
		Tourism	70 4	Economic Affairs	7047	Other Industries	70473	Tourism	

	Class	sification of Function	ons of Gove	ernment (COFOG) A		ONS
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups				Classes
		d Objectives of				
2 3 4	Gove	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.]	liaison the p organ	n with the transport, presence of tourists nisation of advertisi	hotel, and re s. 2) Ope ing, campaiç	and services; promot staurant industries an ration of tourist offi gns, including the p Compilation and pu	nd other indust ices at home production and	ries benefiting from and abroad, etc.; d dissemination of
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]					<u>.</u>	
Abattoirs	70 4	Economic Affairs	7042	Agriculture, Forestry,	70421	Agriculture

			Clas	sification of Function	ons of Gov	ernment (COFOG) A		DNS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions Groups			Groups		Classes
				ad Objectives of				
2	3	4	Government					
						Fishing, and Hunting		
municipal	abattoir	ities relating to the establishment, conduct and control of s. [Included in GFS ~ Other: Abattoirs. Schedule 5A of the des abattoirs.]	incol cont disse affai with parti	mes, operation or sur rol services, crop ins emination of general rs and services. 3) ( agricultural activities	pport of extension ser information, Compensations, including llowing land	or schemes to stabilis ension services or ve vices, and crop grac technical documenta on, grants, loans, or s payments for restric d to remain non-cul	eterinary servic ling services. ation, and statis subsidies to far cting or encou	es to farmers, pest 2) Production and stics on agricultural mers in connection raging output of a
		Air Transport	70 4	Economic Affairs	7045	Transport	70454	Air Transport (CS)
		ies relating to municipal airports. [Included in GFS ~ Schedule ution includes airports other than international and national	mair	itenance of air transp	port system	rvices concerning o s and facilities (airpo ontrol amenities, etc.)	orts, runways, t	erminals, hangars,

	Class	sification of Function	ons of Gove	rnment (COFOG) A		ONS	
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups	Classes		
		d Objectives of					
2 3 4	Gove	ernment					
		ansport users (regist					
	crews	s, regulations conce	erning passe	nger safety, investig	pation of air tr	ansport accidents,	
	etc.),	air transport system	n operations	(allocations of route	es, approval o	f freight tariffs and	
	pass	enger fares, and of	frequency a	nd levels of service	e, etc.), and a	air transport facility	
	const	truction and mainten	ance. 3) Co	onstruction or operat	tion of non-en	terprise type public	
	air tra	ansport services and	facilities. 4)	Production and diss	emination of g	eneral information,	
	techr	nical documentation,	and statisti	ics on air transport	system oper	ations, and on-air	
	trans	port facility constru-	ction. 5) Gra	ants, loans or subs	sidies to supp	port the operation,	
	const	truction, maintenanc	e, or upgrad	ing of air transport	systems and f	acilities. Includes:	
	radio	and satellite navig	gation aids;	emergency rescue	services, sc	hedules and non-	
	sche	duled freight and p	assenger se	ervices, regulation,	and control o	f flying by private	
	indivi	iduals. Excludes: gr	ants, loans a	ind subsidies to aircr	raft manufactu	res (70442).	
Forestry	70	Economic	7042	Agriculture,	70422	Forestry	
	4	Affairs		Forestry,			
				Fishing, and			
				Hunting			

			Class	ification of Function	ons of Goveri	nment (COFOG) A	ND DEFINITIO	NS		
	mSCOA CLAS	SIFICATION AND DEFINITIONS	Divisions Groups			Groups	Classes			
			Broad Objectives of							
2	3	4	Government							
still to be i of a distric Structures	included. Not specific ct municipality by sec	e forestry industry. [Included in GFS - Reference cally defined being within the powers and functions tion 83 and 84 of the Local Government Municipal r the MEC may alter these functions in terms of	exploi of tree contro operation	Iministration of fores tation of forest reserve- e-felling licenses. 2 ol, forest firefighting tors. 3) Production a tatistics on forestry percial forest activitie	rves; supervis 2) Operation and fire pres and dissemina affairs and s	ion and regulation of or support of refor- entation services, a ation of general infor ervices. 4) Grant	of forest operat estation work, and extension rmation, technic s, loans or sul	ions and issuance pest and disease services to forest cal documentation		
	Licensi	ng and Regulation	70 4	Economic Affairs	7041	General Economic, Commercial and Labour Affairs	70411	General Economic, Commercial and Labour Affairs		
traders (h regulation	awkers' control) and or vehicle licensing	liquor sales to the public and licensing of street business. Does not include building or planning . [Included in GFS ~ Planning and Development: on-core Function as determined in terms of the		nistration of general n commercial affai						

	Clas	sification of Functi	ons of Gove	ernment (COFOG) A		ONS		
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups				Classes		
		ad Objectives of	-					
2 3 4	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]	gove	mercial policies, lia	-	different branches	s of governm	nent and between		
Markets	70 4	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.]	gene comi gove activ conti	eral foreign commerce mercial policies, lia ernment and busines ities such as export rols, general trade p	ial affairs, for iison among s. 2) Regula and import to promotion, ad	mic and commercia mulation and implem different branches ation or support of ge trade, commodity and ctivities, general reg etc. supervision of t	entation of ger of governm eneral econom d equity mark ulation of mor	neral economic and nent and between nic and commercial ets, overall income nopolies and other		

			Clas	sification of Function	ons of Gove	rnment (COFOG) A	AND DEFINITIO	ONS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions			Groups		Classes	
				d Objectives of ernment					
2	3	4		Government					
		Tourism		des: Consumer Edu particular industry (cl					
		rounsm	4	Affairs	7047	Industries	10413	rounsm	
[Included the Cons specifica municipa	d in GFS stitution Illy defin ality by se 8, howev	i vities relating to the promotion and development of tourism. - Other: Tourism. Non-core function as determined in terms of section 156(1) with Schedule 4A providing for tourism. Not ned being within the powers and functions of a district ection 83 and 84 of the Local Government Municipal Structures rer the MEC may alter these functions in terms of section 85 of	liaiso the p orgai	dministration of tour on with the transport, presence of tourists nisation of advertisi notional literature and	hotel, and res s. 2) Oper ing, campaig	staurant industries a ation of tourist offins, including the p	nd other industi ices at home production and	ries benefiting from and abroad, etc.; dissemination of	

			Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS	
	mSCOA CLASSIFICATION AND DEFINITIONS			Divisions Groups			ups Classes		
				Broad Objectives of					
2	3	4	Government						
Planning	and Dev	velopment							
	Co	pre Function							
Core Fun	iction as	determined in terms of the Constitution section 156(1) and 229							
with Sch	edule 4	and 5 Tabled B read with Sections 83 and 84 of the Local							
Governm	ent Mur	nicipal Structures Act, 1998, directing on the functions and							
powers o	f district	and local municipalities. [Funded Mandates - MFMA Circular							
74].									
		Billboards	70	Economic	7041	General	70411	General	
			4	Affairs		Economic,		Economic	
						Commercial,		and	
						and Labour		Commercial	
						Affairs		Affairs (CS)	

		Classification of Function	ons of Government (C	OFOG) AND DEFINITIO	DNS				
mSCOA CLASSIFICATION A		Divisions Groups Classes							
		Broad Objectives of							
2 3	4	Government							
Billboards and the display of advertisements in - Planning and Development: Economic Devel as determined in terms of the Constitution s providing for billboards and the display of adver- specifically defined being within the power municipality by section 83 and 84 of the Local Act, 1998, however the MEC may alter these f this Act.]	opment/ Planning. Core Function section 156(1) with Schedule 5B ertisements in public places. Not ers and functions of a district Government Municipal Structures	1) Administration of gen general foreign commercial commercial policies, liai government and business activities such as export a controls, general trade p restrains on trade and m loans, or subsidies to pro- lncludes: Consumer Educ of a particular industry (cla	al affairs, formulation ar son among different s. 2) Regulation or sup and import trade, com romotion, activities, ge arket entry, etc. super omote general econom cation and Protection E	nd implementation of ger branches of governm oport of general econom modity and equity market eneral regulation of mor vision of the banking in- ic and commercial polic xcludes: Economic and	eral economic and ent and between ic and commercial ets, overall income hopolies and other dustry. 3) Grants, ies and programs. commercial affairs				
Corporate Wide Strateg	jic Planning (IDPs, LEDs)	<ul><li>70 General</li><li>1 Public</li><li>Services</li></ul>	7013 Gene Servio		Overall Planning and Statistical Services (CS)				
Provides for Corporate Wide Strategic Planning (IDPs, LEDs, etc.). [Included in GFS - Planning and Development: Economic Development/ Planning. Core 0verall statistical services; including formulation, coordination, and monitoring of overall									

			Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITIO	NS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions Groups Classes					
				d Objectives of				
2	3	4	Gove	ernment				
Function a	as deter	mined in terms of the Constitution section 156(1) with Schedule	econ	omic and social plai	ns and prog	rams and of overal	l statistical plai	ns and programs.
4B providi	ing for n	nunicipal planning. Specifically defined being within the powers	Exclu	udes: Economic and	d social plan	ning services and st	tatistical service	ed connected with
and funct	tions of	a district municipality by section 83 and 84 of the Local	spec	ific function (classifie	d according	to function).		
Governme	ent Mur	nicipal Structures Act, 1998, however the MEC may alter these						
functions	in terms	s of section 85 of this Act - integrated development planning for						
the distrie	ct mun	icipality as a whole including a framework for integrated						
developm	ent pla	ns of all municipalities in the area of the district municipality,						
taking in	nto acc	count the integrated development plans of those local						
municipal	ities.]							
		Central City Improvement District	70	Housing and	7062	Community	70620	Community
			6	Community		Development		Development
				Amenities				(CS)

			Clas	sification of Function	ons of Gove	ernment (COFOG) A	ND DEFINITI	ONS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes	
			Broad Objectives of Government						
2	3	4	Gove	ernnent					
the proper complement provide. <sup></sup> in GFS terms of t planning. district me	erty own entary s These so Econon the Cons Not-s unicipali	mprovement District is a private–public partnership formed by hers of a defined geographical area to provide top–up or ervices over and above what the Metropolitan Municipalities ervices help a City to be a clean, safe and caring city. [Included hic Development and Planning. Core Function determined in titution section 156(1) with Schedule 4B providing for municipal pecifically defined being within the powers and functions of a ty by section 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	laws rehat hous comr and comr actua etc.	dministration of comr and land-use and bilitated communities ing, industry, publi nunicates; preparation dissemination of ge nunity development a al construction of hou (classified according nistration of construct	building reg ; planning th c utilities, on of schem eneral inform affairs and s using, indust g to functio	gulation. 2) Plan ne improvement and health, education, nes for financing pla mation, technical de services. Excludes: rial buildings, streets ns); agrarian reform	ning of new development culture, rec nned develop ocumentation, plan impleme and land res	communities or of of facilities such as reation, etc. for ments. Production and statistics on ntation - that is, the es, cultural facilities, settlement (70421);	
		Development Facilitation	70 6	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)	

		Clas	sification of Function	ons of Gove	rnment (COFOG) A		INS		
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes		
		Broa							
2 3	4		fillion						
district municip equitable social integrated deve infrastructural d the capacity of exercise their p equitable distrib	ernment Municipal Structures Act, Section 83(3) provides that a ality must seek to achieve the integrated, sustainable and and economic development of its area as a whole by (a) ensuring lopment planning for the district as a whole; (b) promoting bulk evelopment and services for the district as a whole; (c) building local municipalities in its area to perform their functions and owers where such capacity is lacking; and (d) promoting the ution of resources between the local municipalities in its area to ate levels of municipal services within the area.	laws rehal hous comr and comr actua etc.	and land-use and pilitated communities ing, industry, publi nunicates; preparation dissemination of ge nunity development al construction of hou (classified accordin	building reg ; planning th ic utilities, on of schem eneral inform affairs and s using, indust g to function	lopment affairs and s gulation. 2) Plann ne improvement and health, education, nes for financing plan mation, technical do ervices. Excludes: rial buildings, streets ns); agrarian reform ds (70443) and housi	ning of new c development of culture, recre nned developm ocumentation, plan implement of, public utilities and land rese	communities or of of facilities such as eation, etc. for nents. Production and statistics on tation - that is, the s, cultural facilities, ettlement (70421);		
	Economic Development/ Planning	70       General       7013       General       70132       Overall         1       Public       Services       Planning and Statistical         Services       Services       Services (CS)							
Provides for Eco and Developmo	onomic Planning and Development. [Included in GFS - Planning ent: Economic Development Planning. Core Function as								

		Clas	sification of Functio	ons of Gove	ernment (COFOG) A		ONS		
mSC	COA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes		
		Broad Objectives of							
2 3	4	Gove	Government						
determined in term	ns of the Constitution section 156(1) with Schedule 4B	econ	omic and social plar	ns and prog	grams and of overall	statistical pla	ans and programs.		
providing for municip	pal planning. Furthermore, this is required by the Municipal	Excludes: Economic and social planning services and statistical serviced connected with a							
System Act, 2000 ir	n Section 23. Specifically defined being within the powers	specific function (classified according to function).							
and functions of a	district municipality by section 84(6)a Local Government								
Municipal Structures	s 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 wh	nole, including a framework for integrated development plans								
for all municipalities	in the area of the district municipality, taking into account the								
integrated developm	nent plans of those local municipalities.]								
	Town Planning, Building Regulations and Enforcement,	70	Housing and	7062	Community	70620	Community		
	and City Engineer	6	Community		Development		Development		
			Amenities				(CS)		

		Class	sification of Function	ons of Gove	ernment (COFOG) A		ONS
mS	COA CLASSIFICATION AND DEFINITIONS	Divis	Classes				
			d Objectives of				
2 3	4	Gove	Government				
(from a town plan Development: Tow determined in terr Municipal Planning	nning, Building Regulations and Enforcement, City Engineer uning perspective), etc. [Included in GFS - Planning and wn Planning and Building Enforcement. Core Functions as ms of the Constitution section 156(1) with Schedule 4B g. Not specifically defined by section 84 of the Local icipal Structures Act, 1998 to be a function of a district	laws rehat housi prepa of ge affair housi accol	and land-use and pilitated communities ing, industry, public u aration of schemes for neral information, te s and services. Ex- ing, industrial build rding to functions); a	building reg s; planning th utilities, healt or financing p chnical docu cludes: plan ings, streets agrarian refo	lopment affairs and s gulation. 2) Plan ne improvement and h, education, culture, planned developmen umentation, and stati n implementation - t s, public utilities, cu orm and land resettle ousing standards (70	ning of new development recreation, et ts. Production stics on comm hat is, the ac ultural facilities ement (70421	communities or of of facilities such as c. for communities, n and dissemination nunity development tual construction of s, etc. (classified
	Project Management Unit (PMU)	70 1	70133	Other General Services (CS)			

		Class	sification of Functi	ions of Gove	rnment (COFOG) A		DNS	
n	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups				Classes	
			d Objectives of					
2 3	4	Government						
that is dedicate	agement Unit (PMU) is a unit established within the municipality ed to managing infrastructure capital projects. They are he council and management structure of the municipality in stablished.	purchasing services, maintenance and storage of government records and arc						
	Support to Local Municipalities	70 1	General Public Services	7013	General Services	70133	Other General Services (CS)	
and development. Development.: T Municipal Structu seek to achieve development and	ort by district municipalities to local municipalities for planning t activities or requirements. [Included in GFS - Planning and Fown Planning/ Building Enforcement. The Local Government ares Act, Section 83(3) provides that a district municipality must amongst other requirements promoting bulk infrastructural d services for the district as a whole, building the capacity of es in its area to perform their functions and exercise their powers	purch opera govei etc. E	nistration and oper nasing services, m ation of governme rnment-operated pri Excludes: other gene action).	aintenance a nt-owned or inting offices,	nd storage of gov occupied building centralised comput	vernment recor s, central mot er, and data pro	rds and archives, tor vehicle pools, ocessing services,	

	Clas	sification of Function	ons of Gove	rnment (COFOG)	AND DEFINITIC	INS
mSCOA CLASSIFICATION AND DEFINITIONS	Divi	Divisions Groups				Classes
		Broad Objectives of				
2 3 4	Gov	Government				
where such capacity is lacking; and (d) promoting the equitable distribution resources between the local municipalities in its area to ensure appropria levels of municipal services within the area.]						
Non-core Function						
Non-core functions as determined in terms of the Constitution section 156(4) a 229 with Schedule 4A and 5A read with Sections 83 and 84 of the Loc Government Municipal Structures Act, 1998, directing on the functions a powers of district and local municipalities. [Potentially unfunded mandate: MFMA Circular 74]	cal nd		<u>.</u>			
Provincial Planning	70 1	General Public Services	7013	General Services	70132	Overall Planning and

			Clas	sification of Function	ons of Gove	rnment (COFOG) A	ND DEFINITIO	NS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				nd Objectives of ernment				
2	3	4						
								Statistical
						Services (CS)		
and 84 o GFS ~ P Constitut provincia functions Municipa	f the Lo Planning ion secti I plannin of a dist I Structu	as determined in terms of Schedule 5A read with Section 83 cal Government Municipal Structures Act, 1998. [Included in and Development: Economic Development/ Planning. The on 156(4) with Schedule 5A of the Constitution provides for ng. Not-specifically defined being within the powers and rict municipality by section 83 and 84 of the Local Government res Act, 1998, however the MEC may alter these functions in 55 of this Act.]	overa econ Exclu	Administration and op all statistical services omic and social pla udes: Economic and ific function (classifie	s; including ns and prog d social plan	formulation, coordir rams and of overal ning services and s	nation, and mo	nitoring of overall ns and programs.
		Regional Planning and Development	70 1	General Public	7013	General Services	70132	Overall Planning and
			ı	Services		00111000		Statistical
								Services (CS)

			Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS	
	mSCOA CL	ASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
				nd Objectives of ernment					
2	3	4	Gove	ernment					
and 84 of GFS ~ P Constitution regional p powers an Governme	f the Local Govern lanning and Deve on section 156(4) planning and deve nd functions of a d	nined in terms of Schedule 5A read with Section 83 nment Municipal Structures Act, 1998. [Included in lopment: Economic Development/ Planning. The with Schedule 5A of the Constitution provides for elopment. Not-specifically defined being within the istrict municipality by section 83 and 84 of the Local ctures Act, 1998, however the MEC may alter these a 85 of this Act.]	overa econ Exclu	Administration and op all statistical services omic and social plan udes: Economic and ific function (classifie	s; including ns and prog I social plan	formulation, coordin grams and of overall ning services and st	nation, and mo	onitoring of overall ans and programs.	
	Cent	ral City Improvement District	70 6	Housing and Community Amenities	7062	Community Development	70620	Community Development (CS)	
the prope compleme	erty owners of a entary services ov	ent District is a private-public partnership formed by defined geographical area to provide top-up or rer and above what is provided by the municipality. to be a clean, safe and caring city.	laws rehal hous	dministration of com and land-use and bilitated communities ing, industry, publi municates; preparatio	building reg ; planning th c utilities,	gulation. 2) Planr ne improvement and health, education,	ning of new o development o culture, recr	communities or of of facilities such as eation, etc. for	

				Cla	ssification of Functi	ons of Gove	ernment (COFOG)	AND DEFINITI	ONS			
	m	SCOA CLASSI	FICATION AND DEFINITIONS	Div	sions		Classes					
					ad Objectives of							
2	3		4	GOV	Government							
				com actu etc.	and dissemination of general information, technical documentation, and statistics community development affairs and services. Excludes: plan implementation - that is actual construction of housing, industrial buildings, streets, public utilities, cultural facili etc. (classified according to functions); agrarian reform and land resettlement (704 administration if construction standards (70443) and housing standards (70610).							
Public Sa	fety											
endanger	the saf	fety of the pu	ntion of and protection from events that blic from significant danger, injury/ h sters (natural or man-made).									
	Co	re Function										
with Sche	edule 4 a	and 5 Tabled	erms of the Constitution section 156(1) a B read with Sections 83 and 84 of th es Act, 1998, directing on the functio	e Local								

			Class	sification of Function	ns of Gover	nment (COFOG) Al		DNS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes
				d Objectives of rnment				
2	3	4						
powers c 74].	of district	and local municipalities. [Funded Mandates - MFMA Circular						
		Civil Defence	70 3	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)
such CC crime pre	CTV came evention a	I commandos (not policing), crime prevention and awareness era monitoring, running of campaigns in respect of drug and awareness. [Included in GFS ~ Public Safety: Civil Defence. nce found in Schedule 4B/ 5B.]	coord public provis techn	nistration, operation, ination, and monitorir c order and safety; pl sion of public order a ical documentation, a afety affairs and serv	ng of overall reparation a and safety; p and statistics	policies, plans and p nd enforcement of I roduction and disse s on public order and	programs, and egislation and emination of ge d safety. <i>Incl</i>	budgets relating to I standards for the eneral information, udes: public order

			Classification of Functions of Government (COFOG) AND DEFINITIONS								
	mSCOA CLASSIFICATION AND DEFINITIONS		Divis	Divisions		Groups		Classes			
		Broad Objectives of Government									
2	3	4	Gove	ernment							
		Cleansing	70 5	Environmenta I 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 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 activities relating to pollution abatement and control. 2) Grants, loans or subsidies to support activities relating pollution abatement and control.

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions		Groups		Classes	
				ad Objectives of				
2	3	4	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)
health, m [Included Constitution "control of functions Municipal	norals, s in GFS on section f public n of a distriction	uisance covers a wide variety of minor crimes that threaten the safety, comfort, convenience, or welfare of a community. ~ Public Safety: Other - Control of Public Nuisance. The on 156(4) with Schedule 5B of the Constitution provides for nuisance". Not-specifically defined being within the powers and rict municipality by section 83 and 84 of the Local Government res Act, 1998, however the MEC may alter these functions in 5 of this Act.]	coord publi provi techi	dination, and monitor ic order and safety; j ision of public order nical documentation, safety affairs and ser	ing of overal preparation and safety; and statistic	rt of activities such Il policies, plans and p and enforcement of production and disse cs on public order an annot be assigned to	brograms, and legislation and emination of g id safety. <i>Inc</i>	l budgets relating to d standards for the general information, <i>ludes:</i> public order
		Fencing and Fences	70 3	Public Order and Safety	7036	Public Order and Safety	70360	Public Order and Safety not elsewhere

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divi	Divisions Groups			Classes		
				ad Objectives of					
2	3	4	Government						
						not elsewhere		classified	
						classified		(CS)	
Schedule specificall municipal	5B of ly defin lity by se	~ Public Safety: Other. The Constitution section 156(4) with the Constitution provides for "fencing and fences". Not- ed being within the powers and functions of a district ection 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	coor publi prov techi	inistration, operation dination, and monitor ic order and safety; p ision of public order nical documentation, safety affairs and ser 5).	ing of overal preparation and safety; and statistic	Il policies, plans and and enforcement of production and diss cs on public order ar	programs, and legislation and emination of g nd safety. <i>Incl</i>	budgets relating to d standards for the eneral information, <i>udes:</i> public order	
		Fire Fighting and Protection	70 3	Public Order and Safety	7032	Fire Protection Services	70320	Fire Protection Services (CS)	

		Classi	fication of Functio	ons of Gove	rnment (COFOG) A		ONS	
	mSCOA CLASSIFICATION AND DEFINITIONS	Divisio	ons		Groups		Classes	
2	3 4	Broad Objectives of Government						
of fire-services, chemical fire s vehicles, equip GFS ~ Public S the Constitution within the powe Local Governme these functions	protection which includes planning, co-ordination and regulation specialised firefighting services such as mountain, veld and ervices, co-ordination of the standardisation of infrastructure, ment and procedures and training of fire officers. [Included in afety: Fire. The Constitution section 156(4) with Schedule 4B of provides for "fire-fighting services". Specifically defined being rs and functions of a district municipality by section 84(6)j of the ent Municipal Structures Act, 1998, however the MEC may alter in terms of section 85 of this Act - firefighting services serving district municipality as a whole].	2) Ope service firefigh beach	ration and repair an es maintained by p ting training program surveillance, evacu	d auxiliary fir oublic autho ms. Includes uation of floo	refighting affairs and re brigades and of oth rities, operation or s: Civil protection se oded areas, etc. E I for fighting or preve	her fire preven support of fo ervices such a xcludes: Civi	re prevention and s mountain rescue, I defence (70220),	
	Licensing and Control of Animals	70 3	Public Order and Safety	7036	Public Order and Safety not elsewhere classified	70360	Public Order and Safety not elsewhere classified (CS)	

				Classification of Functi	ons of Government (COFOG) A	AND DEFINITIONS
	mSCOA	CLASSIFICATION AND DEFINITION	NS	Divisions	Groups	Classes
				Broad Objectives of		
2	3	4		Government		
Other - Li Schedule nuisances powers a Governme	censing and Co 5B of the s/licensing of do nd functions of ent Municipal S	ontrol of animals. [Included in GFS ontrol of Animals. The Constitution s e Constitution provides for "co ogs/ pounds". Not-specifically define a district municipality by section 84 tructures Act, 1998, however the ME ion 85 of this Act.]	ection 156(4) with ontrol of public ed being within the 4(6) j of the Local C may alter these	coordination, and monitor public order and safety; provision of public order technical documentation,	ring of overall policies, plans and preparation and enforcement of and safety; production and diss , and statistics on public order ar	n as formulation, administration, programs, and budgets relating to legislation and standards for the emination of general information, nd safety. <i>Includes:</i> public order 0 (7031), (7032), (7033), (7034) or
	Police Fo	rces, Traffic and Street Parking Conti	rol			
		police forces and traffic and stree in GFS ~ Public Safety: Police.				

		Classification of Functions of	Government (COFOG) AN	D DEFINITIONS	
	mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes	
		Broad Objectives of			
2	3 4	Government			
	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				
229 with Governme	functions as determined in terms of the Constitution section 156(4) and Schedule 4A and 5A read with Sections 83 and 84 of the Local ent Municipal Structures Act, 1998, directing on the functions and f district and local municipalities. [Potentially unfunded mandates - rcular 74]		i.		

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
	mSCOA CLASSIFICATION AND DEFINITIONS			Divisions		Groups		Classes		
				d Objectives of ernment						
2	3	4	Gow	ennen						
		Cleansing	70 5	Environmenta I 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 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. 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.

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divi	Divisions		Groups		Classes
				ad Objectives of				
2	3	4	Gov	ernment				
		Fire Fighting and Protection	70 3	Public Order and Safety	7032	Fire Protection Services	70320	Fire Protection Services (CS)
of fire-set chemical vehicles, GFS ~ Pu the Const within the Local Gov these fun	rvices, s fire ser equipme iblic Safe titution p powers vernmer ctions ir	rotection which includes planning, co-ordination and regulation specialised firefighting services such as mountain, veld and vices, co-ordination of the standardisation of infrastructure, ent and procedures and training of fire officers. [Included in ety: Fire. The Constitution section 156(4) with Schedule 4B of provides for "fire-fighting services". Specifically defined being and functions of a district municipality by section 84(6)j of the at Municipal Structures Act, 1998, however the MEC may alter a terms of section 85 of this Act - firefighting services serving strict municipality as a whole].	Oper servi firefig Inclu of flo	inistration of fire prev ration and repair and ices maintained by ghting training progra ides: Civil protection boded areas, etc. E pped for fighting or pr	auxiliary fire public autho ms. services suc Excludes: (	e brigades and of oth prities, operation or ch as mountain rescu Civil defence (70220	ner fire preven support of fo ie, beach surve	ore prevention and eillance, evacuation
Road Tra	nsport							

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		DNS		
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups				Classes		
				ad Objectives of						
2	3	4	Gov	ernment						
	•	s transport on roads of passengers or goods including roads nin the municipal area.								
	C	ore Function								
with Sche Governme	edule 4 ent Mu	determined in terms of the Constitution section 156(1) and 229 and 5 Tabled B read with Sections 83 and 84 of the Local nicipal Structures Act, 1998, directing on the functions and and local municipalities. [Funded Mandates - MFMA Circular								
		Police Forces, Traffic and Street Parking Control [ Moved to Public Safety in 6.3]	70 4	Economic Affairs	7045	Transport	70451	Road Transport		
Public Sa	afety: I	Police. The Constitution section 156(4) with Schedules 5B ic and parking".] Moved to Public Safety in 6.3	inspe	ervision and regulati ection, size and load ours of work of bus,	specification	s for passengers and	d freight road tr	ansport, regulation		

mSCOA CLASSIFICATION AND DEFINITIONS	Broa	sions ad Objectives of		Groups		Classes	
3 4		ad Objectives of		Groups		Classes	
3 4		-					
	Government						
	(granting of franchising, approval of freight tariffs and passenger fares, and of hour frequency of services, etc.), and road construction and maintenance.						
Pounds	70	Economic	7045	Transport	70451	Road	
[ Moved to Public Safety in 6.3]	4	Affairs				Transport	
FS ~ Public Safety/ Police. The Constitution section 156(4) with of the Constitution provided for "pounds". Dlic Safety in 6.3]	inspe of he (grar	ection, size and load ours of work of bus, nting of franchising, a	specification coach and approval of t	s for passengers and lorry drivers, etc.), r freight tariffs and pa	d freight road t oad transport ssenger fares	ransport, regulation system operations	
Public Transport	70 4	Economic Affairs	7045	Transport	70451	Road Transport	
of tl	~ Public Safety/ Police. The Constitution section 156(4) with ne Constitution provided for "pounds". Safety in 6.3]	<ul> <li>[ Moved to Public Safety in 6.3]</li> <li>~ Public Safety/ Police. The Constitution section 156(4) with inspine Constitution provided for "pounds".</li> <li>Safety in 6.3]</li> <li>of he (grad frequencies)</li> </ul>	[ Moved to Public Safety in 6.3]       Supervision and regulation         ~ Public Safety/ Police. The Constitution section 156(4) with the Constitution provided for "pounds".       Supervision and regulation         Safety in 6.3]       Safety in 6.3]         Public Transport       70         Economic       The Conomic	[ Moved to Public Safety in 6.3]       Supervision and regulation of road inspection, size and load specification of hours of work of bus, coach and (granting of franchising, approval of trequency of services, etc.), and road         Public Transport       70       Economic       7045	[ Moved to Public Safety in 6.3]~ Public Safety/ Police. The Constitution section 156(4) with ne Constitution provided for "pounds".Supervision and regulation of road users (vehicle and inspection, size and load specifications for passengers and of hours of work of bus, coach and lorry drivers, etc.), r (granting of franchising, approval of freight tariffs and pa frequency of services, etc.), and road construction and maPublic Transport70Economic7045Transport	[ Moved to Public Safety in 6.3]Supervision and regulation of road users (vehicle and driver licens inspection, size and load specifications for passengers and freight road to of hours of work of bus, coach and lorry drivers, etc.), road transport (granting of franchising, approval of freight tariffs and passenger fares frequency of services, etc.), and road construction and maintenance.Public Transport70Economic7045Transport70451	

				Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSI	FICATION AND DEFINITIONS	Divis	sions		Groups		Classes
					d Objectives of				
2	3		4	Gove	Government				
Public Tra municipal	ansport. public	The Constitutio transport. See	ion of public bus services. Included in GFS ~ n section 156(4) with Schedule 4B provides for ctions 83 and 84 of the Local Government ncludes the regulation of passenger transport	main facilit Cons Prod on ro Gran upgra Inclu traffic stree facilit	inistration of affairs tenance of road tra- ties, bus terminals, ef- struction or operation uction and dissemina- bad transport system its, loans or subsid ading of road transport des: highways, urba c control (70310), gra t cleaning (70510), of ties, including the re- ices (70530), street li	ansport syste tc.) of non-ente ation of gene operations a dies to supp ort systems a an roads, st ants, loans, construction esurfacing o	ems and facilities ( rprise type road trans ral information, techn and on road construct port the operation, and facilities. reets, bicycle paths and subsidies to roa of noise embankment of sections of urbar	roads, bridges sport systems lical document tion activities. constructions and footpaths d vehicle man nts, hedges, a	s, tunnels, parking and facilities. ation, and statistics , maintenance, or s. Excludes: road ufacturing (70442); nd other anti-noise
		Roads		70 4	Economic Affairs	7045	Transport	70451	Road Transport

					Classification of Function	ons of Government (COFOG) A	ND DEFINITIONS
	mSCOA C		AND DEFINITIONS		Divisions	Groups	Classes
	T				Broad Objectives of Government		
2	3		4				
category o as per Scl Governme	of roads. Include hedule 5B of the ent Municipal St	ed in GFS ~ Road Tr Constitution read w tructures Act, 1998	diture on the major infra ransport: Roads. Municip /ith Sections 83 and 84 of - municipal roads which e area of the district munic	oal Roads the Local n form an	maintenance of road tra facilities, bus terminals, et Construction or operation Production and dissemina on road transport system Grants, loans or subsid upgrading of road transport Includes: highways, urba Excludes: road traffic manufacturing (70442); hedges, and other anti-	insport systems and facilities ( tc.) of non-enterprise type road trans ation of general information, techr operations and on road construct lies to support the operation, ort systems and facilities. In roads, streets, bicycle paths ar control (70310), grants, loans, street cleaning (70510), const	nical documentation, and statistics tion activities. constructions, maintenance, or nd footpaths. and subsidies to road vehicle ruction of noise embankments, esurfacing of sections of urban

			Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS	
	<b>mSCOA CLASSIFICATION AND DEFINITIONS</b>		Divis	sions	Groups		Classes		
				d Objectives of					
2	3	4	Gove	Government					
		Taxi Ranks	70 4	Economic Affairs	7045	Transport	70451	Road Transport	
Includes a	activities	associated with taxi ranks.	main facilit Cons Prod on ro Gran upgra bicyc Exclu manu hedg	inistration of affairs tenance of road tra ties, bus terminals, e struction or operation uction and dissemina bad transport system its, loans or subsic ading of road transpo cle paths and footpath udes: road traffic ufacturing (70442); les, and other anti- ways with noise redu	ansport syste tc.) of non-ente ation of gener operations a dies to supp ort systems a hs. control (703 street clear noise faciliti	ems and facilities ( rprise type road tran ral information, techr and on road construct port the operation, nd facilities. Includes (10), grants, loans, hing (70510), const es, including the r	roads, bridges sport systems hical document ction activities. constructions s: highways, u and subsidie ruction of no esurfacing of	s, tunnels, parking and facilities. tation, and statistics s, maintenance, or irban roads, streets, es to road vehicle ise embankments,	

			Clas	sification of Functi	ons of Gove	rnment (COFOG) A	AND DEFINITIONS		
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
				ad Objectives of					
2	3	4	Gov	ernment					
	No	n-core Function							
229 with Governm powers o	n Schedul nent Mun	s as determined in terms of the Constitution section 156(4) and le 4A and 5A read with Sections 83 and 84 of the Local icipal Structures Act, 1998, directing on the functions and and local municipalities. [Potentially unfunded mandates -							
		Road and Traffic Regulation	70 4	Economic Affairs	7045	Transport	70451	Road Transport	
regulatio licensing and Test road traf	n of road and testin ing. The fic regula	agency service on behalf of Province and National for the traffic, for example fines, vehicle licensing and testing, drivers ng, etc. [Included in GFS: Road Transport: Vehicle Licensing Constitution section 156(4) with Schedule 4A/ 5A provides for ation and provincial roads and traffic. Not-specifically defined owers and functions of a district municipality by section 84(6) j	inspe of he (gran	ection, size and load burs of work of bus,	specification coach, and approval of f	s for passengers an lorry drivers, etc.), reight tariffs and pa	and driver licensing, vehicle safe and freight road transport, regulation ), road transport system operation passenger fares, and of hours ar maintenance.		

			Clas	sification of Function	ons of Gove	ernment (COFOG)	AND DEFINITIONS			
	mS	SCOA CLASSIFICATION AND DEFINITIONS	Divisions			Groups		Classes		
				ad Objectives of						
2	3	4	Government							
		nment Municipal Structures Act, 1998, however the MEC may ns in terms of section 85 of this Act.] Public Transport	70	Economic	7045	Transport	70451	Road		
			4	Affairs		Transport		Transport		
with Sch within the Local Go	edule 4A e powers a overnment	Road Transport: Public Buses the Constitution section 156(4) provide for public transport. Not-specifically defined being and functions of a district municipality by section 84(6) j of the Municipal Structures Act, 1998, however the MEC may alter terms of section 85 of this Act.]	main facili Cons Prod	inistration of affairs itenance of road tra ties, bus terminals, e struction or operation uction and dissemina bad transport system	ansport syste tc.) of non-ente ation of gene	ems and facilities ( rprise type road tran ral information, tech	(roads, bridge hsport systems nical documen	es, tunnels, parking and facilities. tation, and statistics		

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS		
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divi	sions		Groups	Classes			
				ad Objectives of ernment						
2	3	4								
			upgr bicyd Excl man hedg	<ul> <li>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.</li> <li>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).</li> </ul>						
		Roads	70 4	Economic Affairs	7045	Transport	70451	Road Transport		
category the Const being with 84 of the	of roads titution p hin the p Local G	enance, and capital expenditure on the major infrastructure 6. [Included in GFS: Road Transport: Roads. Schedule 5A of provide for provincial roads and traffic. Not specifically defined powers and functions of a district municipality by section 83 and provernment Municipal Structures Act, 1998, however the MEC unctions in terms of section 85 of this Act.	mair facili	inistration of affairs itenance of road tra ties, bus terminals, e struction or operation	ansport syst tc.)	ems and facilities (	roads, bridges	s, tunnels, parking		

	Classification of Functions of Government (COFOG) AND DEFINITIONS					
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions Groups Classes					
	Broad Objectives of					
2 3 4	Government					
	<ul> <li>Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities.</li> <li>Grants, loans or subsidies to support the operation, constructions, maintenance, o upgrading of road transport systems and facilities.</li> <li>Includes: highways, urban roads, streets, bicycle paths and footpaths.</li> <li>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 urbar highways with noise reducing surfaces (70530), street lighting (70640).</li> </ul>					
Taxi Ranks	70Economic7045Transport70451Road4AffairsTransportTransport					
Not specifically defined being within the powers and functions of a district municipality by section 83 and 84 of the Local Government Municipal Structures facilities, bus terminals, etc.)						

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
	mSC	OA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes					
			Broad Objectives of Government							
2	3	4	Covernment							
Act, 1998 this act.	, however t	he MEC may alter these functions in terms of section 85 of	Construction or operation of non-enterprise type road transport systems and facilities. Production and dissemination of general information, technical documentation, and statistic on road transport system operations and on road construction activities. Grants, loans or subsidies to support the operation, constructions, maintenance, of upgrading of road transport systems and facilities. Includes: highways, urban roads, streets, bicycle paths and footpaths. Excludes: road traffic control (70310), grants, loans, and subsidies to road vehicl manufacturing (70442); street cleaning (70510), construction of noise embankments hedges, and other anti-noise facilities, including the resurfacing of sections of urba highways with noise reducing surfaces (70530), street lighting (70640).							
Sport and	Recreation	n								
activities	in which p	port usually includes a broad and inclusive spectrum of beople of all ages and abilities can participate, with an sitive values of sport. In 2008, the UN Inter-Agency Task								

			Classification of Functio	ns of Gove	rnment (COFOG) A	ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions	Classes		
			Broad Objectives of Government			
2	3	4	Government			
developmer mental well- competitive diverse exp bound, nor education,	nt, as a -being sport, perienc n-comp purely	The provide the provided and provided and provided the provided and provided the provided and provided the provided and provided the provided and pr				
	Co	pre Function				
with Sched Governmen	lule 4 nt Mun	determined in terms of the Constitution section 156(1) and 229 and 5 Tabled B read with Sections 83 and 84 of the Local icipal Structures Act, 1998, directing on the functions and and local municipalities. [Funded Mandates - MFMA Circular				

			Classification of Functions of Government (COFOG) AND DEFINITIONS					
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes
			Broad Objectives of					
2	3	4	Gove	ernment				
		Beaches and Jetties	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
		, jetties, piers, and harbours, excluding the regulation of national shipping and matters related thereto.	Operation or support of facilities for active sporting pursuits or events (playing fields, ten courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymna etc.); operation or support of facilities for passive sporting pursuits or events (chiefly special equipped venues for playing cards, board games, etc.); operation or support of facilities recreational pursuits (parks, beaches, camping grounds and associated lodging plac furnished on a non-commercial basis, swimming pools, public baths for washing, etc.).					ng rinks, gymnast, ts (chiefly specially port of facilities for ed lodging places
		Community Parks (including Nurseries)	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)

	Classification of Func	tions of Government (COFOG)	AND DEFINITIONS				
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes				
	Broad Objectives o	f					
2 3 4	Government						
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.]	for courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymr ers etc.); operation or support of facilities for passive sporting pursuits or events (chiefly spec ent equipped venues for playing cards, board games, etc.); operation or support of facilitie						
Recreational Facilities	<ul><li>70 Recreation,</li><li>8 Culture and</li><li>Religion</li></ul>	7081 Recreational and Sporting Services	70810 Recreational and Sporting Services (IS)				
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	<ul> <li>courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gyme</li> <li>etc.); operation or support of facilities for passive sporting pursuits or events (chiefly species)</li> <li>equipped venues for playing cards, board games, etc.); operation or support of facilities</li> </ul>						

		Classification of Functions of Government (COFOG) AND DEFINITIONS							
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes		
			d Objectives of						
2	3 4	Gove	ernment						
	nt Municipal Structures Act, 1998, however the MEC may alter these n terms of section 85 of this Act.]								
	Sports Grounds and Stadiums	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)		
Constitution and facilitie district mu Structures	unds and stadiums. Included in GFS ~ Sport and Recreation. The n section 156(1) and 229 read with Schedule 5B provide for local sport as Not-specifically defined being within the powers and functions of a unicipality by section 84(6)j of the Local Government Municipal Act, 1998, however the MEC may alter these functions in terms of of this Act.]	court etc.); equip recre	s, squash courts, ru operation or support oped venues for play ational pursuits (pa	nning tracks of facilities f ing cards, bo rks, beache	ctive sporting pursuit s, golf courses, boxin or passive sporting p pard games, etc.); op s, camping grounds swimming pools, pu	ng rings, skat ursuits or eve peration or su and associa	ting rinks, gymnast, nts (chiefly specially pport of facilities for ated lodging places		
	Non-core Function								

			Clas	sification of Function	ons of Gove	rnment (COFOG) Al		DNS
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				ad Objectives of				
2	3	3 4		ernment				
229 with Governm	n Schedu nent Mur of district	s as determined in terms of the Constitution section 156(4) and le 4A and 5A read with Sections 83 and 84 of the Local icipal Structures Act, 1998, directing on the functions and and local municipalities. [Potentially unfunded mandates - .]						
		Casinos, Racing, Gambling, Wagering	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)
[Included 229 read excluding powers a Governm	d in GFS I with Sch g lotteries and funct nent Mun	gambling, and wagering, excluding lotteries and sport pools. ~ Sport and Recreation. The Constitution section 156(1) and redule 4A provide for casinos, racing, gambling, and wagering s and sport pools. Not-specifically defined being within the tions of a district municipality by section 84(6)j of the Local cipal Structures Act, 1998, however the MEC may alter these of section 85 of this Act.]	1) and courts, squash courts, running tracks, golf courses, boxing rings, skating rinks etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sporting pursuits or events (chief equipped venues for playing cards, board games, etc.); operation or support of facilities for passive sport of facilities for pa					

			Class	sification of Functio	ons of Gover	mment (COFOG) AN	ID DEFINITIO	NS	
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups		Classes	
			Broad Objectives of						
2	3 4 Government								
		Community Parks (including Nurseries)	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)	
The Cons	stitution	including Nurseries. [Included in GFS ~ Sport and Recreation. section 156(1) and 229 read with Schedule 5B provide for nd recreation.]					g rinks, gymnast, s (chiefly specially port of facilities for ed lodging places		
		Recreational Facilities	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)	
GFS ~ Sp	oort and F	Jetties for Recreation including Swimming Pools. [Included in Recreation. The Constitution section 156(1) and 229 read with vide for provincial recreation and amenities. Not-specifically	court	s, squash courts, ru	nning tracks,	tive sporting pursuits golf courses, boxing r passive sporting pu	g rings, skatin	g rinks, gymnast,	

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Grou		Groups	Groups Classes		
				d Objectives of					
2	3	4	Government						
84(6) j ot	f the Loc	in the powers and functions of a district municipality by section cal Government Municipal Structures Act, 1998, however the ese functions in terms of section 85 of this Act.]	recre	oped venues for play eational pursuits (pa shed on a non-comm	rks, beaches	, camping grounds	and associat	ed lodging places	
		Sports Grounds and Stadiums	70 8	Recreation, Culture and Religion	7081	Recreational and Sporting Services	70810	Recreational and Sporting Services (IS)	
Constituti sport. No municipa	ion sectio ot-specifi lity by se	nd stadiums. [Included in GFS ~ Sport and Recreation. The on 156(1) and 229 read with Schedule 5A provide for provincial cally defined being within the powers and functions of a district ction 84(6) j of the Local Government Municipal Structures Act, e MEC may alter these functions in terms of section 85 of this	<ul> <li>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</li> </ul>						
Waste Ma	anageme	ent							

				sification of Function	ons of Gove	ernment (COFOG) A		ONS
	mSCOA (	CLASSIFICATION AND DEFINITIONS	Divis	Divisions		Groups	Classes	
			Broad Objectives of Government					
2	3	4	Gove	ernment				
products. resources transport	Waste manage s for proper han	tion, and disposal of garbage, sewage, and other waste ment encompasses management of all processes and dling of waste materials, from maintenance of waste nping facilities to compliance with health codes and						
	Core Func	tion						
with Sche Governme	edule 4 and 5 1 ent Municipal S	ned in terms of the Constitution section 156(1) and 229 Fabled B read with Sections 83 and 84 of the Local Structures Act, 1998, directing on the functions and al municipalities. [Funded Mandates - MFMA Circular						
	Re	cycling	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)

		Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	mSCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
			d Objectives of					
2	3 4	Gove	ernment					
Managemen Schedule 5 defined beir 84(6)j of th MEC may a disposal site it related to waste dispo bulk waste f	the function of dealing with recycling. [Included in GFS ~ Waste at: Solid Waste. The Constitution section 156(1) and 229 read with B provide for refuse dumps and solid waste disposal. Specifically g within the powers and functions of a district municipality by section e Local Government Municipal Structures Act, 1998, however the lter these functions in terms of section 85 of this Act - Solid waste as serving the area of the district municipality as a whole, in so far as the determination of a waste disposal strategy, the regulation of sal, the establishment, operation and control of waste disposal sites, ransfer facilities and waste disposal facilities for more than one local in the district.]	<ul> <li>and disposal systems.</li> <li>Grants, loans or subsidies to support the operation, construction, maintenance, or upg of such systems.</li> <li>Includes: Collection, treatment, and disposal of such systems.</li> <li>Includes: Collection, treatment, and disposal of nuclear waste.</li> <li>of</li> </ul>						
	Solid Waste Disposal (Landfill Sites)	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)	

	Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS		
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	Divisions Groups Classes						
2 3 4		d Objectives of ernment						
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(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 - 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.]	<ul> <li>and disposal systems.</li> <li>Grants, loans or subsidies to support the operation, construction, maintenance, or u of such systems.</li> <li>Includes: Collection, treatment, and disposal of such systems.</li> <li>Includes: Collection, treatment, and disposal of nuclear waste.</li> </ul>							
Solid Waste Removal	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)		

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions	Classes			
2	3	4		nd Objectives of ernment				
		re-use dumps and solid waste disposal. [Included in GFS ~		inistration, supervisio				
Waste Maread with Specifical municipal 1998, how Act - Solid whole, in the regula waste dis	anagem Sched Ily defir lity by se wever th d waste so far a ation of sposal si	ent: Solid Waste. The Constitution section 156(1) and 229 ule 5B provide for refuse dumps and solid waste disposal. The being within the powers and functions of a district action 84(6)j of the Local Government Municipal Structures Act, e MEC may alter these functions in terms of section 85 of this disposal sites serving the area of the district municipality as a us it related to the determination of a waste disposal strategy, waste disposal, the establishment, operation and control of tes, bulk waste transfer facilities and waste disposal facilities e local municipality in the district.]	and o Gran of su Inclu Inclu	disposal systems. Its, loans or subsidies ch systems. des: Collection, treat des: Collection, treat	to support t tment, and c tment, and c	he operation, constru lisposal of such syste	uction, mainter ems. aste.	nance, or upgrading
		Street Cleaning	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management
								(CS)

	Classification of Functio	ns of Government (COF	OG) AND DEFINITIONS
mSCOA CLASSIFICATION AND DEFINITIONS	Divisions	Groups	Classes
2 3 4	Broad Objectives of Government		
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(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 - 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.]	and disposal systems.	to support the operation, ment and disposal of suc	
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			

			Clas	sification of Function	ns of Gove	rnment (COFOG) Al		ONS	
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divisions			Groups		Classes	
				ad Objectives of					
2	3	4	Gove	ernment					
powers of MFMA Cir		and local municipalities. [Potentially unfunded mandates -							
		Recycling	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)	
municipal	ity by se	defined being within the powers and functions of a district action 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	and o Gran of su Inclu	inistration, supervision disposal systems. hts, loans or subsidies ich systems. ides: Collection, treatr ides: Collection, treatr	to support th ment, and d	ne operation, construction	ction, mainten ems.		
		Solid Waste Disposal (Landfill Sites)	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)	

				Class	sification of Function	ons of Gove	rnment (COFOG) A	ND DEFINITIO	DNS	
	m	SCOA CLASSIFICATION AND DEFINIT	TIONS	Divis	ions		Groups	Classes		
					d Objectives of ernment					
2	3	4		Cove	innent					
	•	defined being within the powers and f ection 83 and 84 of the Local Governmen			nistration, supervisio lisposal systems.	n, inspectior	n, operation, or supp	ort of waste co	llection, treatment,	
Act, 1998 this Act.	3, howev	ver the MEC may alter these functions in	terms of section 85 of	Grants, loans or subsidies to support the operation, construction, maintenance, or upgrading of such systems.						
					des: Collection, treat	tment, and d	isposal of such syste	ems.		
				Inclue	des: Collection, treat	tment, and d	isposal of nuclear wa	aste.		
		Solid Waste Removal		70	Environmenta	7051	Waste	70510	Waste	
				5	I Protection		Management		Management (CS)	
	•	defined being within the powers and f ection 83 and 84 of the Local Governmen			nistration, supervisio lisposal systems.	n, inspectior	n, operation, or supp	ort of waste co	llection, treatment,	
Act, 1998 this Act.	3, howev	ver the MEC may alter these functions in	terms of section 85 of		ts, loans or subsidies ch systems.	to support t	ne operation, constru	iction, mainten	ance, or upgrading	

			Class	sification of Function	ons of Gove	ernment (COFOG) A		ONS	
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
		T		d Objectives of ernment					
2	3	4							
				des: Collection, trea					
		Street Cleaning	70 5	Environmenta I Protection	7051	Waste Management	70510	Waste Management (CS)	
municipa	ality by se	defined being within the powers and functions of a district action 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of	and o Gran of su	nistration, supervisio disposal systems. ts, loans or subsidies ch systems. des: Collection, trea	s to support th	he operation, constru	uction, mainten		
			Inclue	des: Collection, trea	tment and di	sposal of nuclear wa	aste.		
Wastewa	ater Mana	agement							

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				d Objectives of				
2	3	4	Gove	ernment				
effective a	and resp	agement encompasses a broad range of tasks that promote consible water use, treatment, and disposal and encourage the storation watersheds.						
	Co	pre Function						
with Sche Governme	edule 4 ent Mur	determined in terms of the Constitution section 156(1) and 229 and 5 Tabled B read with Sections 83 and 84 of the Local nicipal Structures Act, 1998, directing on the functions and and local municipalities. [Funded Mandates - MFMA Circular						
		Public Toilets	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)

	Class	sification of Function	ons of Gove	rnment (COFOG) A		ONS
mSCOA CLASSIFICATION AND DEFINITIONS	Divis	ions		Groups		Classes
		d Objectives of				
2 3 4	Gove	ernment				
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.]	waste 2) G	nistration, supervisio ewater treatment. rants, loans or sub ading of such system	sidies to su	·		
Sewerage	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
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	waste 2) G	nistration, supervision ewater treatment. rants, loans or sub ading of such system	sidies to su			

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes
				d Objectives of				
2	3	4	Gove	ernment				
		ects a significant proportion of municipalities in the district - ater and sewage disposal systems.]						
		Storm Water Management	70	Environmenta	7052	Wastewater	70520	Wastewater
			5	I Protection		Management		Management (CS)
							<u> </u>	(00)
		construction, maintenance, operating, etc. Storm water		inistration, supervision supervisio	on, inspecti	on, operation, or su	upport of sew	age systems and
Managem 229 read built-up ar	ent: St with Sc reas. N	stems in built-up areas [Included in GFS ~ Wastewater orm Water Management. The Constitution section 156(1) and shedule 4B provides for storm water management systems in ot-specifically defined being within the powers and functions of pality by section 84(6) j of the Local Government Municipal	2) G			upport the operation	i, construction	, maintenance, or

		Clas	sification of Function	ons of Gove	rnment (COFOG) A		ONS
ı	nSCOA CLASSIFICATION AND DEFINITIONS	Divi	sions		Groups		Classes
			ad Objectives of				
2 3	4	GOV	ernment				
Structures Act, * section 85 of this	1998, however the MEC may alter these functions in terms of s Act.]						
	Wastewater Treatment	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
Affairs. [Includ Constitution sec and sanitation n and functions of	ovides for treatment as directed by the Department of Water led in GFS ~ Wastewater Management: Sewerage. The tion 156(1) and 229 read with Schedule 4B provides for water nanagement. Not-specifically defined being within the powers a district municipality by section 84(6) j of the Local Government ures Act, 1998, however the MEC may alter these functions in 85 of this Act.]	wast 2) G	inistration, supervision tewater treatment. Grants, loans or sub rading of such system	sidies to su			

			Clas	sification of Function	ons of Gove	rnment (COFOG) A	AND DEFINITIONS		
	mSCOA (	CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes	
				ad Objectives of					
2	3	4	Gov	ernment					
	Non-core	Function							
229 with Governm powers c	Schedule 4A a nent Municipal S	ermined in terms of the Constitution section 156(4) and and 5A read with Sections 83 and 84 of the Local Structures Act, 1998, directing on the functions and cal municipalities. [Potentially unfunded mandates -							
	Pu	blic Toilets	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)	
municipal Act, 1998	lity by section 83 3, however the N	being within the powers and functions of a district and 84 of the Local Government Municipal Structures IEC may alter these functions in terms of section 85 of at of district municipalities.	wast 2) G	inistration, supervision ewater treatment. Grants, loans or sub ading of such system	sidies to su				

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS		
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divis	sions		Groups		Classes		
				ad Objectives of						
2	3	4	Government		Government					
		Sewerage	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)		
municipali Act, 1998	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.			inistration, supervisionewater treatment. 2 ewater treatment. 2 hts, loans or subsidies ich systems.	·					
		Storm Water Management	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)		
municipali Act, 1998	ity by se , howev	defined being within the powers and functions of a district ection 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of it request of district municipalities.	wast 2) G	inistration, supervision ewater treatment. Grants, loans or sub ading of such system	sidies to su					

			Clas	sification of Function	ons of Gove	ernment (COFOG) A		ONS
	m	SCOA CLASSIFICATION AND DEFINITIONS	Divisions		Groups		Classes	
				ad Objectives of				
2	3	4	Gov	ernment				
		Wastewater Treatment	70 5	Environmenta I Protection	7052	Wastewater Management	70520	Wastewater Management (CS)
municipal Act, 1998	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.		wast 2) C	inistration, supervisi tewater treatment. Grants, loans or sub ading of such system	sidies to su			
Water Ma	inageme	ent						
and mana managem competing	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.							

				Classification of Functions of Government (COFOG) AND DEFINITIONS					
mSCOA CLASSIFICATION AND DEFINITIONS			Divis	Divisions Groups		Classes			
			Broad Objectives of						
2	3	4	Government						
	Co	re Function							
with Sche Governme	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(6)j of the Local Government Municipal Structures Act, 1998, however the MEC may alter these functions in terms of section 85 of this				availability in terms of such assessments; supervision and emulation of all facts of potabl 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		
			d Objectives of rnment					
	oply of water that affects a significant proportion of municipalities in otable water systems.]	<ul> <li>Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.</li> <li>Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.</li> <li>Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).</li> </ul>						
	Water Distribution	70     Housing and     7063     Water Supply     70630     Water Supply       6     Community     Amenities     (CS)						
Water: Distrib 4B provides for the powers ar	c purchases and distribution infrastructure etc. [Included in GFS ~ bution. The Constitution section 156(1) and 229 read with Schedule or potable water supply systems. Specifically defined being within and functions of a district municipality by section 84(6) j of the Local Municipal Structures Act, 1998, however the MEC may alter these	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.						

		Classification of Functions of Government (COFOG) AND DEFINITIONS						
mSCOA CLASSIFICATION AND DEFINITIONS			Divisions Groups			Classes		
			Broad Objectives of					
2 3	4	Government						
	f section 85 of this Act bulk supply of water that affects a n of municipalities in the district - potable water systems.]	<ul> <li>Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.</li> <li>Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.</li> <li>Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).</li> </ul>						
	Water Storage	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)	
to prepare the water in GFS ~ Water: Dist Schedule 4B provide being within the powe	rastructure such as dams and reservoirs as well as activities for use such as purification and water recycling. [Included tribution. The Constitution section 156(1) and 229 read with es for potable water supply systems. Specifically defined rers and functions of a district municipality by section 84(6) j ment Municipal Structures Act, 1998, however the MEC may	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.						

			Classification of Functions of Government (COFOG) AND DEFINITIONS							
	т	SCOA CLASSIFICATION AND DEFINITIONS	Divisions	Divisions Groups						
			Broad Objectives of Government							
2	3	4	Government							
	significa	ons in terms of section 85 of this Act bulk supply of water that ant proportion of municipalities in the district - potable water	<ul> <li>Production and dissemination of general information, technical documentation and statistics on water supply affairs and services.</li> <li>Grants, loans or subsidies to support the operations, construction, maintenance, or upgrading of water supply systems.</li> <li>Excludes: Irrigation, systems (70421), multipurpose projects (70474), collection and treatment of wastewater (70520).</li> </ul>							
	No	on-core Function								
229 with Governm	Schedu ent Mur of district	as as determined in terms of the Constitution section 156(4) and ule 4A and 5A read with Sections 83 and 84 of the Local nicipal Structures Act, 1998, directing on the functions and t and local municipalities. [Potentially unfunded mandates - 4]								

mSCOA CLASSIFICATION AND DEFINITIONS			Classification of Functions of Government (COFOG) AND DEFINITIONS						
			Divisions		Groups		Classes		
				Broad Objectives of					
2	2 3 4		Government						
		Water Treatment	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)	
municipal Act, 1998	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.			inistration d water su lability in terms of suc er supply including wa struction or operation luction and dissemina vater supply affairs an nts, loans or subsid ading of water supply udes: Irrigation, sy ment of wastewater (	ch assessme iter purity, pr of non-ente ation of gene id services. lies to supp v systems. vstems (704	ents; supervision and rice, and quantity con rprise type of water s ral information, techn port the operations,	emulation of trols. upply systems ical documen construction	all facts of potable s. tation and statistics , maintenance, or	

			Classification of Functions of Government (COFOG) AND DEFINITIONS						
	mSCOA CLASSIFICATION AND DEFINITIONS			Divisions		Groups		Classes	
			Broad Objectives of Government						
2	3	4	Gove	ernnent					
		Water Distribution	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)	
municipal Act, 1998	lity by se , howeve	lefined being within the powers and functions of a district ction 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of t request of district municipalities.							
		Water Storage	70 6	Housing and Community Amenities	7063	Water Supply	70630	Water Supply (CS)	
municipal Act, 1998	lity by se , howeve	lefined being within the powers and functions of a district ction 83 and 84 of the Local Government Municipal Structures er the MEC may alter these functions in terms of section 85 of t request of district municipalities.							