**SEGMENT VALIDATION RULES**

**ORGB, TABB, ADJB: Budget and Projections (M01 to M12 ) must balance**

Sum of ORGB values = sum of PM01 to PM12 values

Sum of ADJB values = sum of AM01 to AM12 values

Sum of TABB values = sum of TM01 to TM12 values

**Sum of Charges and Recoveries must balance to zero**

CO001 and CO002 must balance to zero

**Both Capital and Operating Projects must be used (not applicable for Actuals)**

Both PC and PO must be used

**Capital Projects can only have IA or Payables and Accruals or Retentions**

PC only against IA and IL001006011 and IL001006006

**Operation projects not valid against acquisitions or additions**

PO not valid against IA002 level acquisitions or additions

**Operation Projects: Cost of Free Basic Services, Revenue Cost of Free Services and Property must ONLY allow Item: Revenue**

PO003057, PO003058, PO003059 must ONLY allow Item: Revenue or IA001010 OR IA001004

**Default projects may NOT have Item Expenditure and Assets except for current assets and default items**

PD not valid against IE or IA except IA001 OR IE018

**Item: Remuneration of Councillors not against Function: Mayor and Council**

IE008 not against FX004

**Item: Bulk purchase electricity not against Function: Electricity**

IE002001 not against FX002001001 or FX002002001

**Item: Bulk purchases water not against Function: Water**

IE002002 not against FX016001002 or FX016002002

**Item: Inventory consumed Water not against Function: Water**

IE007004 not against FX016001002 or FX016002002

**TRIAL BALANCE = sum of all items (IE+IR+IA+IL+LN+IZ) – default items (IE018 + IR004) must be zero**

**ADD** the total of the following segments:

 IE Item: Expenditure

 IR Item: Revenue

 IA Item: Assets

 IL Item: Liabilities

 LN Item: Nett Assets

 IZ Item: Gains and Losses

 **SUBTRACT** the Default items:

 IE018 Item: Expenditure: Default

 IR004 Item: Revenue: Default

**Region Default not valid**

RX001 not valid

**Default Costing and default Expenditure not valid**

CO003 and IE018 not valid

**Default Costing and default Item Revenue not valid**

CO003 and IR004 not valid

**Item: Small Differences Tolerances must be zero**

IE010053 must be zero