



**Western Cape  
Government**

Provincial Treasury

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## **TREASURY CIRCULAR NO 43/2016**

THE PREMIER

THE MINISTER OF ECONOMIC OPPORTUNITIES

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF SOCIAL DEVELOPMENT

THE MINISTER OF TRANSPORT AND PUBLIC WORKS

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)

THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)

THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)

THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)

THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)

THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)

THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)

THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)

THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)

THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)

THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)

THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)

THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)

THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)

THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN)

THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS M KORSTEN)

THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)

THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)

THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)

THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR B VINK)

THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)

THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)

THE DIRECTOR: FINANCIAL GOVERNANCE (MS N SIGWELA) (ACTING)

For information

THE DIRECTOR: FISCAL POLICY (MS M KORSTEN) (PRO TEM)  
 THE DIRECTOR: INFRASTRUCTURE (MR A VISAGIE) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)  
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR E JOHANNES) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR Z ZONYANE) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS RH SLINGER)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MS R ESACK) (ACTING)  
 THE PROVINCIAL AUDITOR  
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT  
 THE DEPUTY DIRECTOR GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

## **ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4: CLASSIFICATION CIRCULAR 16**

### **PURPOSE**

1. To inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA) by the SCOA Technical Committee (NT) captured in version 4 16.17.03 as covered in SCOA Classification Circular 16 dated 18 November 2016.
2. This circular discusses only the ITEM and ASSET segments.

### **ITEM SEGMENT - PAYMENTS**

3. No changes were made to the following Economic Classification of payments:
  - Compensation of Employees
  - Interest and Rent on land
  - Payments for financial assets

### **Goods and Services**

4. The following new Items have been created/added:
  - *Traffic Law Equipment<R5000: Licence Testing Equipment*
  - *Inventory: Gas*

5. The following item was renamed:
- Communication: Cellphone Contracts (Subscription and calls) to *Communication: Airtime and Data*

### **Transfers and Subsidies**

6. No changes were made to the following item segments:
- *Higher Education Institutions*
  - *Public Corporations and Private Enterprise*
  - *Households (HH)*
7. Non Profit Institutions: Public Schools: A new item "Sec 21 Schools: School Connectivity Services" item has been added for transfers made by Department of Basic Education in respect of school connectivity (ICT).
8. The following transfer payments descriptions have been aligned to the latest list of public entities in the PFMA:
- *Provincial and Local Government*
  - *Departmental Agencies and Accounts*
9. Payment descriptions of "*Foreign Government and International Organisations*" have been aligned to details as approved in the Estimate of National Expenditure (ENE) on transfers and subsidies to international organisations.

### **PURCHASE/CONSTRUCTION OF CAPITAL ASSETS**

10. The major asset category for *Licence Testing Equipment* has been added to match the minor asset category.

### **ITEM SEGMENT - RECEIPTS**

11. A new item under fines, penalties and forfeits has been added for Government Employee Housing Scheme (GEHS) for the GEHS that was introduced on 27 May 2015 by the Public Sector Bargaining Council:
- *GEHS Forfeit Capital Contribution*
  - *GEHS Forfeit Interest*

12. The following Item has been renamed for item Replacements of Security Cards to *Replacements of Lost Property*.

#### **ITEM SEGMENT - ASSETS, LIABILITIES AND EQUITY**

13. The following new Items have been created/added:
- Salary: GEHS:CL (see paragraph 11 above)
  - Payable Advances: Households: CL
  - Money Collected for Other Departments: CL

#### **ASSET SEGMENT**

14. The following new items have been created/added on high level:
- Tourism Establishments > R5 000
  - Agricultural Colleges > R5 000
  - Licence Testing Equipment > R5 000
  - Licence Testing Equipment < R5 000
15. No changes were made to the following SCOA segments:
- PROJECT SEGMENT
  - INFRASTRUCTURE SEGMENT
  - REGIONAL IDENTIFIER

#### **REQUIRED**

16. Departments to take cognisance of the content of the SCOA Classification Circular 16 issued by National Treasury.
17. Kindly direct all queries in this regard via the PT Helpme helpdesk.
18. Your co-operation in this regard will be highly appreciated.

  
**MR A REDDY**  
**DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING**  
**DATE:** 29/11/2016



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **CLASSIFICATION CIRCULAR 16**

### **ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4**

#### **PURPOSE**

1. The purpose of this circular is to inform all government financial practitioners of the changes made to from version 16.17.02 to version 16.17.03 of the Standard Chart of Accounts (SCOA).

#### **DISCUSSION**

2. Changes to the chart are discussed according to the affected segments of the chart. Departments should note that this circular discusses only the ITEM and ASSETS segment. Please note that where applicable in each segment of the chart, all terminologies have been aligned to the changes introduced in the chart.
3. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereof. Items shown in *red* indicate that the item have been removed/deleted, *blue* indicates that the item have been changed/re-named, while *green* implies that a new item have been created/added.

#### **ITEM SEGMENT**

##### **PAYMENTS**

##### **COMPENSATION OF EMPLOYEES**

4. No changes were made to this category of payments.

##### **GOODS AND SERVICES**

##### **TRFC LW EQP<R5000:LICNC TEST EQP**

5. A new item *Traffic Law Equipment<R5000:Licence Testing Equipment* has been added for use by department of Roads and Transport. The item is to be used to purchases of testing equipment used during the licence testing. Please refer to the chart of accounts for the full definition of the item.

**Standard Chart Of Accounts (SCOA) version 4 16.17.03 – Circular 16 Issued 18 November 2016**

*Table 1.1 Chart additions illustration*

3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
GOODS AND SERVICES						64	N
MINOR ASSETS						343	N
MACHINERY & EQUIPMENT<R5000						1092	N
EQP<R5000: TRAF LAW ENFORCM EQUIP						2715	N
TRFC LW EQP<R5000: LICNC TEST EQP						5027	N
TRFC LW EQP<R5000: LICNC TEST EQP						5028	Y

6. A name change was captured for item *Communication: Cellphone Contracts (Subscription and calls)* to *Communication: Airtime and Data*. The name change is to bring the Cellphone Contracts and 3G Modems classification in line with the Accounting Manual for Departments on leases (Refer to the attached manual if leases transactions). Please refer to the chart of accounts for the full definition of the item.

*Table 1.2 Extract of version 16.17.02 of the Chart*

3	4	5	6	SEGMENT DETAIL NO	POST LEV
GOODS AND SERVICES				64	N
COMMUNICATION				347	N
COM: CELL CONTRACT (SUBSCR&CALLS)				1073	N
COM: CELL CONTR(SUBSCR&CALLS)				2690	Y
OWN: COM: CELL CONTR(SUBSCR&CALLS)				2691	Y

*Table 1.3 Name change illustration*

3	4	5	6	SEGMENT DETAIL NO	POST LEV
GOODS AND SERVICES				64	N
COMMUNICATION				347	N
COM: AIRTIME & DATA				1073	N
COM: AIRTIME & DATA				2690	Y
OWN: COM: AIRTIME & DATA				2691	Y

7. A new item *Inventory: Gas* has been added to be used by department of Basic Education. The item will be made available to department on approval by the SCOA Technical Committee. Purchases of household, industrial and general gas should be classified using this item. Please refer to the chart of accounts for the full definition of the items.

Table 1.4 Chart additions illustration

3	4	5	6	SEGMENT DETAIL NO	POST LEV
			GOODS AND SERVICES	64	N
			INV:FUEL, OIL AND GAS	324	N
			INV F&G:GAS	5043	N
			INV F&G:GAS	5044	Y

8. Additional items under *Inventory Material and Suppliers: Household Supplies* have been added for use by department of Social Development. These items will only be made available to the department of Social Development. Please refer to the chart of accounts for the full definition of the individual item.

Table 1.5 Chart additions illustration

3	4	5	6	SEGMENT DETAIL NO	POST LEV
			GOODS AND SERVICES	64	N
			INV:OTHER SUPPLIES	330	N
			INV MAT&SUP:HOUSEHOLD SUPPLIES	4778	N
			INV:HOUS SUP:STATIONERY	5029	Y
			INV HOUS SUP:LIN&SOFT FURNISH	5030	Y
			INV HOUS SUP:CROCKERY & CUTLERY	5031	Y
			INV HOUS SUP:DIS PAPER/PLAST	5032	Y
			INV HOUS SUP:TOILETRIES	5033	Y
			INV HOUS SUP:WASH/CLEAN DETE	5034	Y
			INV HOUS SUP:CLOTHING	5035	Y
			INV HOUS SUP:DISPOSALBLE NAPPIES	5036	Y

#### INTEREST AND RENT ON LAND

9. No changes were made to this category of the item segment.

#### PAYMENTS FOR FINANCIAL ASSETS

10. No changes were made to this category of the item segment.

## TRANSFERS AND SUBSIDIES

### PROVINCIAL AND LOCAL GOVERNMENTS

11. Transfer payments descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D as at 30 April 2015. Details of additions, changes and deletions are available from the latest version of the chart.

### DEPARTMENTAL AGENCIES AND ACCOUNTS

12. Transfer payments descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D as at 30 April 2015. Details of additions, changes and deletions are available from the latest version of the chart.

### HIGHER EDUCATION INSTITUTIONS

13. No changes were made to this category of the item segment.

### FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

14. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subsidy to international organisations.

### PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE

15. No changes were made to this category of the item segment.

### NON PROFIT INSTITUTIONS (NPI)

#### SECTION 21 SCHOOLS: MATHS AND SCIENCE TECHNOLOGY GRANT

16. A new item *Sec-21 Schools: School Connectivity Services* item has been added for transfers made by department of Basic Education in respect of school connectivity (ICT). Please refer to the chart of accounts for the full definition of the items.

Table 2.1 Chart additions illustration

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
	PAYMENTS				1	N
	TRANSFERS AND SUBSIDIES				7	N
	NON PROFIT INSTITUTIONS (NPI)				45	N
	NPI:PUBLIC SCHOOLS				243	N
	SECT-21 SCHOOLS:SCHL CONNECT SER				5021	Y



HOUSEHOLDS (HH)

17. No changes were made to this category of the item segment.

**PURCHASE/CONSTRUCTION OF CAPITAL ASSETS**

18. The major asset category for *Licence Testing Equipment* has been added to match the minor asset category. The item has been created for use by department of Roads and Transport. The item is to be used to purchases of testing equipment used during the licence testing. Please refer to the chart of accounts for the full definition of the item.

Table 3.1 Chart additions illustration

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV
						8	N
						48	N
						231	N
						635	N
						5041	N
						5042	Y

**RECEIPTS**

19. A new item under fines, penalties and forfeits has been added for Government Employee Housing Scheme (GEHS) for use by departments. The item is to be used for transactions relating to the Government Employees Housing Scheme (GEHS) introduced on 27 May 2015 by the Public Service Coordinating Bargaining Council (PSCBC). Please refer to the chart of accounts for the full definition of the item.

Table 4.1 Chart additions illustration

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV
						2	
						12	
						28	
						5037	
						5038	
						5039	

20. A name change was captured for item *Replacements of Security Cards to Replacements of Lost Office Property*. The name change is to allow department to record all monies recovered from

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employees for any losses incurred for office belongings due to negligent. Please refer to the chart of accounts for the full definition of the item.

*Table 4.2 Extract of version 16.17.02 of the Chart*

3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
RECEIPTS						2	N
SALES GOODS & SERV NON CAP ASS						10	N
SALE GOODS&SERV PRODUCED BY DEPT						58	N
OTHER SALES: RECEIPTS						143	N
SALES OF GOODS						520	N
REPLACEMENT OF SECURITY CARDS						1290	Y

*Table 4.3 Name change illustration*

3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
RECEIPTS						2	N
SALES GOODS & SERV NON CAP ASS						10	N
SALE GOODS&SERV PRODUCED BY DEPT						58	N
OTHER SALES: RECEIPTS						143	N
SALES OF GOODS						520	N
REPLACEMENT-LOST OFFICE PROPERTY						1290	Y

**ASSETS, LIABILITES AND EQUITY**

21. A new item *Salary: GEHS: CL* has been added for use by departments. The item is to be used for transactions relating to the Government Employees Housing Scheme (GEHS) introduced on 27 May 2015 by the Public Service Coordinating Bargaining Council (PSCBC). Please refer to the chart of accounts for the full definition of the item.

*Table 5.1 Chart additions illustration*

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
ASSETS, LIABILITIES & EQUITY								4	N
LIABILITIES								18999	N
CURRENT LIABILITIES								36999	N
PAYABLES:CL								77999	N
PAYABLES:DOMESTIC:CL								410999	N
SALARY CONTROL ACCOUNTS:CL								1141	N
SAL: DEDUCTION CONTROL ACC:CL								2880	N
SAL:GEHS:CL								5040	Y

22. A new item Payable Advances: Households: CL has been added for use by departments department received an advance from Households. Please refer to the chart of accounts for the full definition of the item.

Table 5.2 Chart additions illustration

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV
ASSETS, LIABILITIES & EQUITY						4	N
LIABILITIES						18	N
CURRENT LIABILITIES						36	N
ADVANCES:CL						79	N
HOUSEHOLDS:CURRENT LIABILITIES						5019	Y
PAYABLE ADVANCES:HOUSEHOLDS:CL						5020	Y

23. A new item Money Collected for Other Departments: CL has been added for use by departments collecting monies for other government department. Please refer to the chart of accounts for the full definition of the item.

Table 5.3 Chart additions illustration

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
ASSETS, LIABILITIES & EQUITY					4	N
LIABILITIES					18	N
CURRENT LIABILITIES					36	N
MONEY COLL FOR OTHER DEPT:CL					5017	N
MONEY COLL FOR OTHER DEPT:CL					5018	Y

## ASSETS SEGMENT

24. A new item has been created for purchases of Tourism Establishments costing more than R5000 has been added to the assets segment. Please refer to the chart of accounts for the full definition of the item.

Table 6.1 Chart additions illustration

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV	BREAK DOWN ALLOW
TANGIBLE CAPITAL ASSETS					1	N	N
BUILD & OTHER FIXED STRUCTURES					5	N	N
NON-RESIDENTIAL BUILDINGS					71	N	N
TOURISM ESTABLISHMENTS					622	N	N
TOURIST INFORMATION CENTERS					623	N	Y
TOURIST ATTRACTIONS AND VENUES					624	N	Y

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25. A new item has been created for purchases of Agricultural Colleges costing more than R5000 has been added to the assets segment. Please refer to the chart of accounts for the full definition of the item.

*Table 6.2 Chart additions illustration*

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV	BREAK DOWN ALLOW
TANGIBLE CAPITAL ASSETS						1	N	N
BUILD & OTHER FIXED STRUCTURES						5	N	N
NON-RESIDENTIAL BUILDINGS						71	N	N
UNIVERSITIES, COLLEGES, SCHOOLS						391	N	N
SCHOOLS						433	N	N
HOSTELS						601	N	N
HIGHER EDUCATION INSTITUTIONS						449	N	N
AGRICULTURAL COLLEGES						621	N	Y

26. A new item has been created for purchases of Licence Testing Equipment costing more than R5000 has been added to the assets segment. Please refer to the chart of accounts for the full definition of the item.

*Table 6.3 Chart additions illustration*

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV	BREAK DOWN ALLOW
TANGIBLE CAPITAL ASSETS						1	N	N
MACHINERY & EQUIPMENT						6	N	N
OTHER MACHINERY & EQUIPMENT						66	N	N
TRAFFIC LAW ENFORCEMENT						136	N	N
LICENCE TESTING EQUIPMENT						625	N	Y

27. A new item has been created for purchases of Licence Testing Equipment costing less than R5000 has been added to the assets segment. Please refer to the chart of accounts for the full definition of the item.

*Table 6.3 Chart additions illustration*

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POST LEV	BREAK DOWN ALLOW
MINOR ASSETS							4	N	N
TANGIBLE ASSETS							12	N	N
MACHINERY & EQUIPMENT <R5000							18	N	N
MACHINERY & EQUIPMENT <R5000							78	N	N
OTHER MACHINERY & EQP <R5000							153	N	N
TRAFFIC LAW ENFORCEMENT EQUIPMENT							167	N	N
TRC LW EQP <R5000: LICNC TEST EQP							626	N	Y

**PROJECT SEGMENT**

28. No changes were made to this category of the item segment.

**29. INFRASTRUCTURE SEGMENT**

30. No changes were made to this segment of the chart

**REGIONAL IDENTIFIER**

31. No changes were made to this segment of the chart

**Contact information**

32. Please contact the SCOA project team via the **SCOA call centre at (012) 315 5311**, or by sending a concise mail to [scoa@treasury.gov.za](mailto:scoa@treasury.gov.za) if further clarity or discussion is required regarding the changes highlighted above.
33. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 18 November 2016