



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **CLASSIFICATION CIRCULAR 11**

### **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 the SCOA version 15.16.01 chart for the 2015/16 financial year.

#### **DISCUSSION**

2. Changes to the chart will be discussed according to each of the segments. Please note where applicable in a segment, all terminology has been aligned to the changes introduced and implemented 1 April 2015.
3. Departments are also requested to ensure that all the necessary PERSAL and BAS links will be updated to the structure where proposed changes have been recommended in the segments of the chart, i.e. amended Fund segment for Earmarked and Specific funds, Programmes and Sub-programmes in the Objective segment.
4. 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.

#### **FUND SEGMENT**

5. This segment has been aligned to the published Appropriation and Division of Revenue Bills for 2015.

#### **OBJECTIVE SEGMENT**

6. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament (ENE) and the Legislatures (EPRE).
7. Where a programme and sub-programme name changed, the entire programme and its sub-programmes were recreated in the financial system. Departments must activate the entire new structure and re-link the codes to the various transversal systems for interfaces.

**RESPONSIBILITY SEGMENT**

- 8. This segment is non-standardised; therefore departments need to amend the structure according to their needs in terms of the requirements of their organisational structure.
- 9. Therefore no changes were made by the National Treasury to this segment of the chart.

**ITEM SEGMENT**

**PAYMENTS**

**COMPENSATION OF EMPLOYEES**

- 10. No changes were made to this category of payments items in the chart

**GOODS AND SERVICES**

**Cons/Prof:Business And Advisory Services**

- 11. The item consultants / professional services: business and advisory services on a high level will be renamed to consultants: business and advisory services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

*Table 11.1: Chart illustration*

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
				5	N	2
			GOODS AND SERVICES	64	N	3
			CONS/PROF:BUSINESS&ADVISORY SERV	349	N	4
			C/P:BUS&ADV SER:ACCNT&AUDITRS	1056	N	5
			C/P:BUS&ADV SER:AUDIT COM(N-OFF)	1057	N	5
			C/P:BUS&ADV SER:BOARD MEMBER	1058	N	5
			C/P:BUS&ADV SER:COMMUNICATION	1059	N	5
			C/P:BUS&ADV SER:FIN MANAGEMENT	1060	N	5
			C/P:BUS&ADV SER:HUMAN RESOURCE	1061	N	5
			C/P:BUS&ADV SER:OCCU SAFE&HEALTH	1062	N	5
			C/P:BUS&ADV SER:ORGANISATIONAL	1063	N	5
			C/P:BUS&ADV SER:PRJ MANAGEMENT	1064	N	5
			C/P:BUS&ADV SER:RESEARCH&ADVISOR	1065	N	5
			C/P:BUS&ADV SER:VALUER	1066	N	5
			C/P:BUS&ADV SER:COM&COM F ENQRY	1067	N	5
			C/P:BUS&ADV SER:QUALIFICTN VERIF	1068	N	5
			C/P:BUS&ADV SER:QUAL CNTRL INSPE	1069	N	5
			C/P:BUS&ADV SER:TRNSLAT&TRNSCRIPT	1070	N	5

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
Issued 10 April 2015**

*Table 11.2 Chart change illustration*

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS			5	N	2
	GOODS AND SERVICES			64	N	3
		CONSULT:BUSINESS&ADVISORY SERV		349	N	4
		CNS:BUS&ADV SER:ACCNT&AUDITRS		1056	N	5
		CNS:BUS&ADV SER:AUDIT COM(N-OFF)		1057	N	5
		CNS:BUS&ADV SER:BOARD MEMBER		1058	N	5
		CNS:BUS&ADV SER:COMMUNICATION		1059	N	5
		CNS:BUS&ADV SER:FIN MANAGEMENT		1060	N	5
		CNS:BUS&ADV SER:HUMAN RESOURCE		1061	N	5
		CNS:BUS&ADV SER:OCCU SAFE&HEALTH		1062	N	5
		CNS:BUS&ADV SER:ORGANISATIONAL		1063	N	5
		CNS:BUS&ADV SER:PRJ MANAGEMENT		1064	N	5
		CNS:BUS&ADV SER:RESEARCH&ADVISOR		1065	N	5
		CNS:BUS&ADV SER:VALUER		1066	N	5
		CNS:BUS&ADV SER:COM&COM OF ENQRY		1067	N	5
		CNS:BUS&ADV SER:QUALIFICTN VERIF		1068	N	5
		CNS:BUS&ADV SER:QUAL CNTRL INSPE		1069	N	5
		CNS:BUS&ADV SER:TRNSLAT&TRNSCRIPT		1070	N	5

**Cons/Prof:Infrastructre and Planning**

12. The item consultants / professional services: infrastructure and planning on a high level will be renamed to infrastructure and planning services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
Issued 10 April 2015**

*Table 12.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		CONS/PROF:INFRASTRUCTRE&PLANNING			350	N	4
		CONS/PROF:ENGINEERING			1046	N	5
		CONS/PROF:ENGIN AERONAUTICAL			2632	N	6
		CONS/PROF:ENGIN AGRICULTURAL			2633	N	6
		CONS/PROF:ENGIN CHEMICAL			2634	N	6
		CONS/PROF:ENGIN CIVIL			2635	N	6
		CONS/PROF:ENGIN ELECTRICAL			2636	N	6
		CONS/PROF:ENGIN INDUSTRIAL			2637	N	6
		CONS/PROF:ENGIN MECHANICAL			2638	N	6
		CONS/PROF:ENGIN METALLURGICAL			2639	N	6
		CONS/PROF:ENGIN MINING			2612	N	6
		CONS/PROF:ENGIN STRUCTURAL			2613	N	6
		C/P:INFR&PLN SER:ARCHITECTURAL			1047	N	5
		C/P:INF&PLN SER:GEODTC&CONT SURV			1048	N	5
		C/P:INF&PLN SER:GEOINFORMT SERV			1049	N	5
		C/P:INFR&PLN SER:GEOLOGIST			1050	N	5
		C/P:INF&PLN SER:LND&QTY SURVEYOR			1051	N	5
		C/P:INF&PLN SER:LANDSCP DESIGNER			1052	N	5
		C/P:INFR&PLN SER:TOWN PLANNER			1053	N	5
		C/P:INFR&PLN SER:AGRICULTURE			1054	N	5
		C/P:INFR&PLN SER:ECOLOGICAL			1055	N	5

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
Issued 10 April 2015**

*Table 12.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		INFRASTRUCTRE&PLANNING SERVICES			350	N	4
			INF&PLN SER:ENGINEERING SERVICES		1046	N	5
			INF&PLN SER:ENGIN AERONAUT SERV		2632	N	6
			INF&PLN SER:ENGIN AGRICULT SERV		2633	N	6
			INF&PLN SER:ENGIN CHEMICAL SERV		2634	N	6
			INF&PLN SER:ENGIN CIVIL SERVICES		2635	N	6
			INF&PLN SER:ENGIN ELECTRICAL SERV		2636	N	6
			INF&PLN SER:ENG INDUSTRIAL SERV		2637	N	6
			INF&PLN SER:ENGIN MECHANICAL SERV		2638	N	6
			INF&PLN SER:ENG METALLURG SERV		2639	N	6
			INF&PLN SER:ENGIN MINING SERVICE		2612	N	6
			INF&PLN SER:ENGIN STRUCTURAL SERV		2613	N	6
			INF&PLN SER:ARCHITECTURAL SERV		1047	N	5
			INF&PLN SER:GEODTC&CONT SURV SER		1048	N	5
			INF&PLN SER:GEOINFORMATION SERV		1049	N	5
			INF&PLN SER:GEOLOGIST SERVICES		1050	N	5
			INF&PLN SER:LND&QTY SURV SERVICE		1051	N	5
			INF&PLN SER:LANDSCP DESIGNER SER		1052	N	5
			INF&PLN SER:TOWN PLANNER SERV		1053	N	5
			INF&PLN SER:AGRICULTURE SERVICE		1054	N	5
			INF&PLN SER:ECOLOGICAL SERVICES		1055	N	5

**Cons/Prof:Laboratory Services**

13. The item consultants / professional services: laboratory services on a high level will be renamed to laboratory services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
Issued 10 April 2015**

*Table 13.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			CONS/PROF:LABORATORY SERVICES		351	N	4
				C/P:LAB SER:AGRICULTURE LAB SERV	1042	N	5
				C/P:LAB SER:MEDICAL LAB SERV	1043	N	5
				C/P: MEDICAL LAB NHLS	2601	N	6
				C/P: MEDICAL LAB SERV OTH	2602	N	6
				C/P:LAB SER:ROADS LAB SERV	1044	N	5
				C/P:LAB SER:WATER LAB SERV	1045	N	5

*Table 13.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			LABORATORY SERVICES		351	N	4
				LAB SER:AGRICULTURE LAB SERV	1042	N	5
				LAB SER:MEDICAL LAB SERV	1043	N	5
				MEDICAL LAB NHLS	2601	N	6
				MEDICAL LAB SERV OTH	2602	N	6
				LAB SER:ROADS LAB SERV	1044	N	5
				LAB SER:WATER LAB SERV	1045	N	5

**Cons/Prof:Legal Cost**

14. The item consultants / professional services: legal cost on a high level will be renamed to legal services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
Issued 10 April 2015**

*Table 14.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		CONS/PROF:LEGAL COST			352	N	4
			CONS/PROF:L/CST:PRIVATE FIRMS		1040	N	5
				C/P:L/PVT FIRM:LEGAL ADVICE	2607	N	6
				C/P:L/PVT FIRM:MESSGER OF COURT	2608	N	6
			CONS/PROF:L/CST:STATE ATTORNEY		1041	N	5
				C/P:L/STATE ATTNY:LEGAL ADVICE	2609	N	6
				C/P:L/STATE ATTNY:CONVEYANCING	2610	N	6
				C/P:L/STATE ATTNY:MESSG OF COURT	2611	N	6

*Table 14.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		LEGAL SERVICES			352	N	4
			L/CST:PRIVATE FIRMS SERV		1040	N	5
				L/PVT FIRM:LEGAL ADVICE SERV	2607	N	6
				L/PVT FIRM:MESSGER OF COURT SERV	2608	N	6
			L/CST:STATE ATTORNEY SERV		1041	N	5
				L/STATE ATTNY:LEGAL ADVICE SERV	2609	N	6
				L/STATE ATTNY:CONVEYANCING SERV	2610	N	6
				L/STATE ATTNY:MESSG OF COURT SERV	2611	N	6

**Cons/Prof:Science&Tech Services**

- The item consultants / professional services: science and technological services on a high level will be renamed to science and technological services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
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*Table 15.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		CONS/PROF:SCIENCE&TECH SERVICES			4667	N	4
		C/P:STS:SPECIAL SERVICES			4668	N	5
			C/P:STS:SCOPING & PLANNING STA		4669	N	6
			C/P:STS:R&D POLICIES & PLANS		4670	N	6
			C/P:STS:PUBLIC S&T ENTITY		4671	N	6
			C/P:STS:MONITORING&EVALUAT S&T		4672	N	6
			C/P:STS:TECH TRANSF SERVICES		4673	N	6
		C/P:STS:R&D SUPPORT SERVICES			4674	N	5
			C/P:STS:SS:SCIENT & TECH COLL		4675	N	6
			C/P:STS:SS:GEN SCIENT DATA COLL		4677	N	6
		C/P:STS:S&T DISSEMINATION			4680	N	5
			C/P:STS:DIS S&T DOC&FACT DATA		4681	N	6
			C/P:STS:DIS SCIEN ADV SERV&TECH		4684	N	6

*Table 15.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		SCIENCE&TECH SERVICES			4667	N	4
		STS:SPECIAL SERVICES			4668	N	5
			STS:SCOPING & PLANNING STA SERV		4669	N	6
			STS:R&D POLICIES & PLANS SERV		4670	N	6
			STS:PUBLIC S&T ENTITY SERV		4671	N	6
			STS:MONITORING&EVALUAT S&T SERV		4672	N	6
			STS:TECH TRANSF SERVICES		4673	N	6
		STS:R&D SUPPORT SERVICES			4674	N	5
			STS:SS:SCIENT & TECH COLL SERV		4675	N	6
			STS:SS:GEN SCIENT DATA COLL SERV		4677	N	6
		STS:S&T DISSEMINATION SERV			4680	N	5
			STS:DIS S&T DOC&FACT DATA SERV		4681	N	6
			STS:DIS SCIEN ADV SERV&TECH SERV		4684	N	6

**Agency and Support/Outsourced Services: Catering Services**

16. The item agency and support / outsourced services: catering services on a high level will be renamed to agency and support / outsourced services: nutrition services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.



**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
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*Table 16.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
PAYMENTS					5	N	2
	GOODS AND SERVICES				64	N	3
		AGENCY&SUPRT/OUTSOURCED SERVICES			354	N	4
			AGENCY&S/O SERV:CATERING SERV		996	N	5
			A&S/O CATERING SER:DETAINEES		2516	N	6
			A&S/O CATERING SER:PATIENTS		2517	N	6
			A&S/O CATERING SER:PRISONERS		2518	N	6
			A&S/O CATERING SER:COMMUNITIES		2519	N	6
			A&S/O CATERING:ARMED FORCES		2520	N	6
			A&S/O CATERING:SOC WLFRE FACILTS		2521	N	6
			A&S/O CATERING:EDUCATION FACILTS		2522	N	6
			A&S/O CATERING:TRAINING COLLEGES		2523	N	6

*Table 16.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
PAYMENTS					5	N	2
	GOODS AND SERVICES				64	N	3
		AGENCY&SUPRT/OUTSOURCED SERVICES			354	N	4
			AGENCY&S/O SERV:NUTRITION SERV		996	N	5
			A&S/O NUTRITRIT SER:DETAINEES		2516	N	6
			A&S/O NUTRITRIT SER:PATIENTS		2517	N	6
			A&S/O NUTRITRIT SER:PRISONERS		2518	N	6
			A&S/O NUTRITRIT SER:COMMUNITIES		2519	N	6
			A&S/O NUTRITRIT ARMED FORCES		2520	N	6
			A&S/O NUTRITRIT SOC WLFRE FACILT		2521	N	6
			A&S/O NUTRITRIT EDUCATI FACILTS		2522	N	6
			A&S/O NUTRITRIT TRAINING COLLEG		2523	N	6

**INTEREST AND RENT ON LAND**

17. No changes were made to this category of payments items in the chart

**TRANSFERS AND SUBSIDIES**

**DEPARTMENTAL AGENCIES AND ACCOUNTS**

**Transfers and Subsidies: Departmental Agencies**

**Main Adjustments to Standard Chart of Accounts (SCOA) – Circular 1 for 2015/16 financial year  
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18. 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 15 March 2013. Details of additions, changes and deletions are available from the latest version of the chart.

**DEPT AGENCIES:TAXES ANDCOMPULSORY FEES**

**Com:Licences**

19. The item aerodrome licences was incorrectly renamed to com: licences. This happened during the reclassification of TV and Radio licences from goods and services to transfers payments. The item was since kept as captured as it was discovered that the item was already used for payment of TV and radio licences by some departments, however it is important that the item changed back. The correct item for TV and radio licences COM:LICENCES (RADIO&TV) (BAS Code 1746) is available in the chart.

*Table 19.1: Chart illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES					7	N	2
DEPARTMENTAL AGENCIES & ACCOUNTS					41	N	3
TRNSF&SUB:DEPARTMENTAL AGENCIES					310	N	4
DEPT AGEN:TAXES&COMPULSORY FEES					799	N	5
<b>COM:LICENCES</b>					<b>1745</b>	<b>Y</b>	<b>6</b>

*Table 19.2 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES					7	N	2
DEPARTMENTAL AGENCIES & ACCOUNTS					41	N	3
TRNSF&SUB:DEPARTMENTAL AGENCIES					310	N	4
DEPT AGEN:TAXES&COMPULSORY FEES					799	N	5
<b>AERODROME LICENCES</b>					<b>1745</b>	<b>Y</b>	<b>6</b>

20. The correct item for TV and radio licences COM:LICENCES (RADIO&TV) (BAS Code 1746) is available in the chart. The item name however has since been renamed to COM:LICENCES. Please refer to classification circular 5 of 2013/2014.

*Table 20.1 Illustration of the correct item for licences*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES					7	N	2
DEPARTMENTAL AGENCIES & ACCOUNTS					41	N	3
TRNSF&SUB:DEPARTMENTAL AGENCIES					310	N	4
DEPT AGEN:TAXES&COMPULSORY FEES					799	N	5
<b>COM:LICENCES</b>					<b>1746</b>	<b>Y</b>	<b>6</b>

**NON-PROFIT INSTITUTIONS: PUBLIC SCHOOLS**

**Section 21 Schools**

21. New items have been added for transfer payments to Section 21 schools. More detailed items have been added to be in line with the approved budgets for the department of Basic Education.

*Table 21.1 Chart change illustration*

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
					7	N	2
					41	N	3
					243	N	4
					715	N	5
					4946	Y	6
					4947	Y	6
					4948	Y	6
					4949	Y	6

**PUR/CONST CAPITAL ASSETS**

22. No changes were made by the National Treasury to this payment item of the chart

**RECEIPTS**

**SALES OF CAPITAL ASSETS**

23. The item sales of capital assets has been removed and replaced with a more detailed description of capital assets category on a high level. The reason for this change is due to the fact that the correct use of the item was not followed by all departments. The item sales of capital assets are supposed to be used in combination with the asset segment for reporting purposes. This would make easy for departments to report in line with the Economic Reporting Format. However some departments have not followed the combination correctly which made it difficult for reporting (i.e. incorrectly used non-assets related or minor assets instead of tangible capital assets category).

*Table 23.1 Chart illustration*

1	2	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
		1	N	1
		2	Y	2

*Table 23.2 Chart change illustration*

1	2	3	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
RECEIPTS			1	N	1
	SALES:CAPITAL ASSETS		4951	N	2
		SALES:BUILD&OTHER FIXED STRUCT	4952	Y	3
		SALES:MACHINERY & EQUIPMENT	4953	Y	3
		SALES:HERITAGE ASSETS	4954	Y	3
		SALES:BIOLOGICAL ASSETS	4955	Y	3
		SALES:SPECIALISED MILITARY ASS	4956	Y	3
		SALES:LAND & SUBSOIL ASSETS	4957	Y	3
		SALES:SOFTW&INTANG CAPITAL ASS	4958	Y	3

**ASSETS SEGMENT**

24. No changes were made by the National Treasury to this segment of the chart

**INFRASTRUCTURE SEGMENT**

25. No changes were made by the National Treasury to this segment of the chart

**PROJECT SEGMENT**

26. No changes were made by the National Treasury to this segment of the chart

**REGIONAL IDENTIFIER**

27. Changes have been made to align the current structure with the latest details from the DORA 2015

**Contact information**

28. 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.

29. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 10 April 2015