



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 13

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 Standard Chart of Accounts (SCOA) versions 15.16.01 to 15.16.02 (hereinafter referred to as the chart).

DISCUSSION

2. Changes to the chart will be discussed according to each segment of the chart. Please note that where applicable in each segment of the chart, all terminologies have been aligned to the changes introduced in the chart.
3. Departments are requested to ensure that all the necessary PERSAL and BAS links are updated to mirror the structure of the proposed changes in the segments of the chart; i.e. amended Fund segment for Earmarked and Specific funds, Programmes and Subprogrammes in the Objective segment.
4. Reasons for the amendments of the chart are provided along with illustrations of the impact on the respective segments. Whereas items shown in **red** indicate that they have been **removed/deleted**, **blue** indicates that they have been **changed/re-named**, and **green** implies that a new item has been **created/added** in the chart.

FUND SEGMENT

5. This segment of the chart has been aligned to the published Adjusted Appropriation Bills for 2015. Please refer to the chart for the changes.

OBJECTIVE SEGMENT

6. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament (Adjusted Estimates of National Expenditure) and the Legislatures (Adjusted Estimates of Provincial Revenue and Expenditure).
7. Where a programme and subprogramme name changed, the entire programme and its subprogrammes 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. No changes were made by the National Treasury to this segment of the chart.

ITEM SEGMENT

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

TRANSFERS AND SUBSIDIES

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

ASSETS SEGMENT

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

INFRASTRUCTURE SEGMENT

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

PROJECT SEGMENT

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

REGIONAL IDENTIFIER

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

Contact information

15. 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 if further clarity or discussion is required regarding the changes highlighted above.
16. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 15 January 2016