



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 18

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 5

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) version 17.18.01 to 17.18.02 (herein referred to as the chart)
2. Amendments to the SCOA are provided along with an illustration of the impact thereon on the respective segment. Definitions have been added to the Excel version of the Chart of Accounts.

DISCUSSION

3. 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.
4. Departments are requested to ensure that all the necessary PERSAL and BAS links are updated to mirror the structure of the changes in the segments of the chart; i.e. amended Fund segment for Earmarked and Specific funds, Programmes and Subprogrammes in the Objective segment.
5. 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

6. Changes to the Fund Segment have been aligned to the published Appropriation and Division of Revenue Bills for 2017 and distributed to the relevant departments. Please refer to chart version 17.18.02 in this regard.

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OBJECTIVE SEGMENT

7. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament and the Legislature. Please refer to chart version 17.18.02 in this regard.
8. Changes to the structure made during the Adjustments (*AENE and AEPRE*) period have not been captured. Approved structure changes letters should be to the SCOA Technical Committee by the departments for systems amendments as soon as possible.

RESPONSIBILITY SEGMENT

9. 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.

ITEM SEGMENT

PAYMENTS

COMPENSATION OF EMPLOYEES

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

GOODS AND SERVICES

MINOR ASSETS

11. A new item *Equipment less than R5000: Air / Gas Measuring and Analysing Equipment* has been added.

Table 18.1 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
MINOR ASSETS					654	N	N
MACHINERY & EQUIPMENT<R5000					700	N	N
EQP<R5:AIR/GAS MEA&ANALYS EQP					3898	Y	N

CONTRACTORS

12. A new item *Contractors: Professional Drivers* has been added.

Table 18.2 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
CONTRACTORS					637	N	N
CONTRCTRS:PROFESSIONAL DRIVERS					3679	Y	N

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AGENCY AND OUTSOURCED

13. New items under Agency and Outsourced have been added as requested by the user departments. These items are replacing an item previously named Professional Staff which has since been removed (please refer to Classification Circular 17).

Table 18.3 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
AGENCY&SUPRT/OUTSOURCED SERVICES					638	N	N
A&S/O/S:IIC					2913	Y	N
A&S/O/S:INVESTIGATION SERVICES					3979	Y	N
A&S/O/S:PORTER SERVICES					3980	Y	N
A&S/O/S:UNIVERS					2914	Y	N
A&S/O/S:UNIV CERTIFCS					2915	Y	N

INVENTORY: MATERIALS AND SUPPLIES

14. New items *Fencing Materials; Workshop and Testing Materials and Supplies* have been added.

Table 18.4 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
INV:MATERIALS & SUPPLIES					647	N	N
INV MAT&SUP:FENCING MATERIAL					3936	Y	N
INV MAT&SUP:WORKSHOP TESTING M&S					3821	Y	N
INV MAT&SUP:ROAD CONSTR&SUP					3822	Y	N

INVENTORY: MEDICAL SUPPLIES

15. A new item *Inventory: Vinyl Body Bag* has been added.

Table 18.5 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
INV:MEDICAL SUPPLIES					648	N	N
INV MED:VINYL BODY BAG					3899	Y	N

INVENTORY: OTHER SUPPLIES

16. A new item *Inventory Materials and Supplies: Educational / Therapeutic Toys* has been added.

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Table 18.6 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
INV:OTHER SUPPLIES					651	N	N
INV MAT&SUP:HOUSEHOLD SUPPLIES					684	N	N
INV MAT&SUP:HH:EDUC/THERPTC TOYS					3938	Y	N

CONSUMBALES: MATERIALS AND SUPPLIES

17. A new item *Consumable Materials and Supplies: Camping Material* has been added.

Table 18.7 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
CONS SUPPLIES					612	N	N
CONS:MATERIALS AND SUPPLIES					687	N	N
CONS MAT&SUP:CAMPING MATER					3451	Y	N

PROPERTY PAYMENTS

18. New Items have been added under *Property Payments* for payments of services relating to Land as well as payments to other properties that are not buildings.

Table 18.8 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
PROPERTY PAYMENTS					615	N	N
P/P:LAND&OTHER FIXED STRUCTURES					3415	N	N
P/P:LAND GARDENING SERVICES					3416	Y	N
P/P:LAND DEEDS					3417	Y	N
P/P:LAND FIRE PROTECTION					3418	Y	N
P/P:LAND CLEANING SERVICES					3419	Y	N
P/P:LAND SAFEGUARD&SECURITY					3420	Y	N
P/P:LAND MANAGEMENT FEE					3421	Y	N
P/P:LAND&OFST MUNICIPAL SERVICES					3422	N	N
P/P:LAND WATER					3423	Y	N
P/P:LAND ELECTRICITY					3424	Y	N
P/P:OFST ELECTRICITY					3676	Y	N
P/P:LAND SEWERAGE					3425	Y	N
P/P:OFST SEWERAGE					3677	Y	N
P/P:LAND WASTE/REFUSE REMOVAL					3426	Y	N

19. The item *Property Payments: Fire Fighting* has been amended to *Property Payments: Fire Fighting / Protection* to include fire protection services.

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Table 18.16 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					615	N	N
					1019	Y	N

FLEETS SERVICES

20. New items have been added under *Fleet Services* for “own account” maintenance of Transport and Maintenance and Construction Equipment.

Table 18.9 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					640	N	N
					716	N	N
					3671	N	N
					3686	Y	N
					3687	Y	N
					3672	Y	N
					3688	Y	N
					3680	N	N
					3681	Y	N
					3682	Y	N
					3683	Y	N
					3684	Y	N
					3685	Y	N

CONSUMABLES SUPPLIES

21. New items have been under *Consumable Supplies* for “own account” maintenance of Machinery and Equipment.

Table 18.10 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					612	N	N
					3798	N	N
					3799	Y	N
					3800	Y	N
					3801	Y	N

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OWN ACCOUNTS TRANSACTIONS

Additional provisions were made for departments undertaking own accounts current project under the goods and services categories. These projects relates to maintenance and repairs projects only which are current spending in nature.

INFRASTRUCTURE AND PLANNING SERVICES

22. New items have been under *Infrastructure and Planning Services* for “own account” maintenance of Buildings and Other Fixed Structures.

Table 18.11 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					633	N	N
					3187	N	N
					3188	Y	N
					3189	Y	N
					3190	Y	N
					3191	Y	N
					3192	Y	N
					3193	Y	N
					3194	Y	N
					3329	Y	N
					3195	N	N
					3196	Y	N
					3197	Y	N
					3198	Y	N
					3199	Y	N
					3200	Y	N
					3201	Y	N
					3202	Y	N
					3330	Y	N

CONTRACTORS

23. New items have been under *Contractors* for “own account” maintenance of Buildings and Other Fixed Structures.

Table 18.12 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					637	N	N
					3793	N	N
					3794	Y	N
					3795	Y	N

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INVENTORY: MATERIALS AND SUPPLIES

24. New items have been under *Inventory: Materials and Supplies* for “own account” maintenance of Buildings and Other Fixed Structures.

Table 18.13 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					647	N	N
					3203	N	N
					3204	Y	N
					3205	Y	N
					3206	Y	N
					3207	Y	N
					3796	Y	N
					3208	N	N
					3209	Y	N
					3210	Y	N
					3211	Y	N
					3212	Y	N
					3213	Y	N
					3214	Y	N
					3797	Y	N

CONSUMABLES: MATERIALS AND SUPPLIES

25. New items have been under *Consumables: Materials and Supplies* for “own account” maintenance of Buildings and Other Fixed Structures.

Table 18.14 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
					26	N	N
					612	N	N
					687	N	N
					3673	N	N
					3674	Y	N
					3675	Y	N
					3690	Y	N
					3691	Y	N
					3692	Y	N
					3693	Y	N
					3694	Y	N
					3689	N	N
					3695	Y	N
					3696	Y	N
					3697	Y	N
					3698	Y	N
					3699	Y	N
					3700	Y	N
					3701	Y	N

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OPERATING LEASES

26. New items have been under *Operating Leases* for “own account” maintenance of Buildings and Other Fixed Structures.

Table 18.15 Chart additions illustration

3	4	5	6	7	SEGMENT NUMBER	PST LVL	BRK ALW
GOODS AND SERVICES					26	N	N
OPERATING LEASES					614	N	N
MNT: OPERATING LEASES MACHINERY					3802	N	N
MNT BLD: OPERATING LEASES MACH					3803	Y	N
MNT OFST: OPERATING LEASES MACH					3804	Y	N

INTEREST AND RENT ON LAND

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

PAYMENTS FOR FINANCIAL ASSETS

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

TRANSFERS AND SUBSIDIES

PROVINCIAL AND LOCAL GOVERNMENTS

29. 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 24 February 2017. Please refer to chart version 17.18.02 for detailed changes implemented.

DEPARTMENTAL AGENCIES AND ACCOUNTS

30. 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 24 February 2017. Please refer to chart version 17.18.02 for detailed changes implemented.

HIGHER EDUCATION INSTITUTIONS

31. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subside to international organisations. Please refer to chart version 17.18.02 for detailed changes implemented.

FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

32. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subside to international organisations. Please refer to chart version 17.18.02 for detailed changes implemented.

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PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE

33. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subside to international organisations. Detailed posting levels have been added as requested by individual department. Break-down allowed has since been discontinued (please refer to classification circular 17 published), however it was decided that details will be added on behalf of the department.
34. Please refer to chart version 17.18.02 for detailed changes implemented

NON PROFIT INSTITUTIONS (NPI)

35. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subside to international organisations. Detailed posting levels have been added as requested by individual department. Break-down allowed has since been discontinued (please refer to classification circular 17 published), however it was decided that details will be added on behalf of the department.
36. Please refer to chart version 17.18.02 for detailed changes implemented.

HOUSEHOLDS (HH)

37. Transfer payments descriptions have been aligned to details as approved in the ENE on transfers and subside to international organisations. Please refer to chart version 17.18.02 for detailed changes implemented.

PURCHASE/CONSTRUCTION OF CAPITAL ASSETS

BUILDINGS

38. New item *New Building: Contractors: Casual Labourers* has been added for “own account” construction of Buildings.

Table 18.17 Chart additions illustration

2	3	4	5	6	7	8	SEGMENT NUMBER	PST LVL	BRK ALW
							7	N	N
							35	N	N
							599	N	N
							674	N	N
							732	N	N
							2986	N	N
							2987	Y	N

39. New items have been added under *Existing Building: Refurbishments and Rehabilitations and Upgrades and Additions* for “own account” of Buildings.

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Table 18.18 Chart additions illustration

2	3	4	5	6	7	8	SEGMENT NUMBER	PST LVL	BRK ALW
							7	N	N
							35	N	N
							675	N	N
							2988	N	N
							3667	Y	N
							734	N	N
							750	N	N
							3668	Y	N
							2994	N	N
							2995	Y	N

OTHER FIXED STRUCTURES

40. New items have been added under *New Other Fixed Structures* for “own account” construction of Other Fixed Structures.

Table 18.19 Chart additions illustration

2	3	4	5	6	7	8	SEGMENT NUMBER	PST LVL	BRK ALW
							7	N	N
							600	N	N
							676	N	N
							735	N	N
							752	N	N
							3165	Y	N
							3166	Y	N
							3167	Y	N
							3168	Y	N
							3169	Y	N
							3170	Y	N
							3172	Y	N
							3173	Y	N
							753	N	N
							3174	Y	N
							3175	Y	N
							3176	Y	N
							3177	Y	N
							3178	Y	N
							3179	Y	N
							3180	Y	N
							3181	Y	N
							3182	Y	N
							3183	Y	N
							3231	N	N
							3232	Y	N
							3233	Y	N
							3234	Y	N
							3235	Y	N
							3356	Y	N
							3357	Y	N
							3358	Y	N

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41. New items have been added under *Existing Building: Refurbishments and Rehabilitations and Upgrades and Additions* for “own account” of Other Fixed Structures.

Table 18.20 Chart additions illustration

2	3	4	5	6	7	8	SEGMENT NUMBER	PST LVL	BRK ALW
							7	N	N
						PUR/CONST CAPITAL ASSETS			
						OTHER FIXED STRUCTURES	600	N	N
						NEW OTHER FIXED STRUCTURES	676	N	N
						EXISTNG OTHER FIXED STRUCTURES	677	N	N
						REF&REHAB:OTHER FIXED STRUCTURES	736	N	N
						REF&REH OTH FIX STR:INVENTORIE	3237	N	N
						R&R OFST:INV CLOTH:UNIF&PRT CLTH	3238	Y	N
						R&R OFST:INV:HARDWARE	3240	Y	N
						R&R OFST:INV ROADS SIGNS	3241	Y	N
						R&R OFST:INV:ROAD CONSTR&SUP	3242	Y	N
						REF&REH OTH FIX STR:OT OP COST	3669	N	N
						R&R OFST:O/P:RENTAL & HIRING	3670	Y	N
						REF&REH OTH FIX STR:OTH CONT	3243	N	N
						R&R OFST:CONTRCTRS:CASUAL LABOUR	3244	Y	N
						UPG & ADD:OTHER FIXED STRUCTURES	737	N	N
						UP&ADD:OTH FIX STRUCT:INVENTORIE	756	N	N
						U&A OFST:INV CLOTH:UNIF&PRT CLTH	2996	Y	N
						U&A OFST:INV FARM SUP:INSECTCDS	2997	Y	N
						U&A OFST:INV F&G:CHEMICALS	2998	Y	N
						U&A OFST:INV F&G:FUEL,OIL & LUBR	2999	Y	N
						U&A OFST:INV:DIS PAPER/PLASTIC	3000	Y	N
						U&A OFST:INV:ROADS SIGNS	3245	Y	N
						U&A OFST:INV:ROAD CONSTR&SUP	3246	Y	N
						U&A OFST:INV:WASH/CLEAN DETE	3001	Y	N
						U&A OFST:INV:ELECTRIC SUPPLIE	3003	Y	N
						U&A OFST:INV:HARDWARE	3004	Y	N
						UPGR&ADD OTH FIX STRUCT:OTH CONT	3005	N	N
						U&A OFST:CONTRCTRS:CASUAL LABOUR	3006	Y	N
						U&A OFST:CONTRCTRS:FIRE FIGHTING	3159	Y	N
						UP&ADD:OTH FIX STRUCT:OT OP COST	3007	N	N
						U&A:OFST:O/P:COM:AIRTIME & DATA	3008	Y	N
						U&A:OFST:O/P:COM:TELECOMS	3009	Y	N
						U&A:OFST:O/P:SAFEGUARD&SECURITY	3010	Y	N
						U&A:OFST:O/P:COMPET CERT/LICENSE	3011	Y	N
						U&A:OFST:O/P:TRANSACTION COSTS	3359	Y	N
						U&A:OFST:O/P:CONSUMABLE SUPPLIES	3360	Y	N
						U&A:OFST:O/P::RENTAL & HIRING	3361	Y	N
						UP&ADD: OTH FIX STR:TRAVEL&FLEET	757	N	N
						U&A OFST:F/SER:FUEL,OIL&GREASE	3012	Y	N
						U&A OFST:F/SER:TRANSACTION COSTS	3013	Y	N
						U&A OFST:F/SER: REPAIRS	3014	Y	N
						U&A OFST:T&S DOM:ACCOMMODATION	3015	Y	N
						U&A OFST:T&S DOM:SPEC DAILY ALLW	3016	Y	N
						U&A OFST:T&S DOM:SEPARATN ALLOW	3017	Y	N
						U&A OFST:T&S DOM:FOOD&BEVER	3018	Y	N
						U&A OFST:T&S DOM:OTR TRNS PROVID	3019	Y	N
						U&A OFST:T&S DOM:ROAD TRANSPORT	3020	Y	N
						U&A OFST:T&S DOM:TRAVEL AGENCY	3021	Y	N

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MACHINERY AND EQUIPMENT

TRANSPORT EQUIPMENT

42. New items *Mobile Toilets and Quadcopters / Drones and Air / Gas Measuring* have been added.

OTHER MACHINERY AND EQUIPMENT

43. New item *Analysing Equipment* has been added.

Table 18.21 Chart additions illustration

2	3	4	5	SEGMENT NUMBER	PST LVL	BRK ALW
PUR/CONST CAPITAL ASSETS				7	N	N
MACHINERY AND EQUIPMENT				36	N	N
TRANSPORT EQUIPMENT				601	N	N
MOBILE TOILETS				3768	Y	N
QUADCOPTERS/DRON				3910	Y	N
OTHER MACHINERY & EQUIPMENT				602	N	N
AIR/GAS MEASURE&ANALYSIS EQP				3911	Y	N

RECEIPTS

SALES OF GOODS AND SERVICES FOR NON CAPITAL ASSETS

44. New items *Performing Animals Registration and Services Rendered: Police Services* have been added.

Table 18.22 Chart additions illustration

1	2	3	4	5	6	7	8	9	SEGMENT NUMBER	PST LVL	BRK ALW
RECEIPTS									2	N	N
SALES GOODS & SERV NON CAP ASS									12	N	N
ADMINISTRATIVE FEES:RECEIPTS									102	N	N
REGISTRATION: RECEIPTS									124	N	N
REGISTRATION AGRIC ACTIVITIES									166	N	N
PERFORMING ANIMALS REGISTRATION									3963	Y	N
OTHER SALES: RECEIPTS									103	N	N
SERVICES RENDERED									127	N	N
SERV REND: POLICE SERVICE									3412	Y	N

INTEREST, DIVIDENDS, RENT ON LAND

45. New items *Interest: Donor Funds and Interest Received: Private Sector: Domestic Services* have been added.

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Table 18.23 Chart additions illustration

1	2	3	4	5	6	7	8	9	SEGMENT NUMBER	PST LVL	BRK ALW
RECEIPTS									2	N	N
INTEREST, DIVIDEND, RENT ON LAND									19	N	N
INTEREST									20	N	N
INTEREST:CASH & CASH EQUIVALENTS									111	N	N
INTEREST:DONOR FUNDS									3817	Y	N
INTEREST RECEIVABLES									114	N	N
INTEREST REC:PRIVATE SECTOR									133	N	N
INT REC:PRIVATE SECTOR:DOMESTIC									158	N	N
INT REC:PRIV SEC:DOM:STAFF DEBT									189	N	N
INT REC:PRIV SEC:NON-CONTR DEBT									201	N	N
INT REC:PRIV SEC:DOMESTIC SERV									3413	Y	N

TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES

46. New items *Revenue: Financial Assets: Public Sector: Gauteng Province* and *Revenue: Financial Assets Private Sector: Other for Private Service Business* have been added.

Table 18.24 Chart additions illustration

1	2	3	4	5	6	7	8	9	SEGMENT NUMBER	PST LVL	BRK ALW
RECEIPTS									2	N	N
TRANS IN FIN ASSETS&LIABILITIES									24	N	N
REVENUE: FINANCIAL ASSETS									116	N	N
REV:FA:RECEIVABLES									118	N	N
REV:FA:REC:PUBLIC SECTOR									137	N	N
REV:FA:REC:PUBLIC SEC:DOMESTIC									138	N	N
REV:FA:REC:PUB SEC:OTH GOV UNITS									172	N	N
REV:FA:REC:PUB SEC:GAUTENG PROV									3813	Y	N
REV:FA:REC:PRIVATE SECTOR									139	N	N
REV:FA:REC:PRIV SEC:FOREIGN									180	N	N
REC:FA:PRV S:OTH FOR PRV S BU									3414	Y	N

TRANSFERS RECEIVED

47. New items *FASSET* and *HWSETA* have been added.

Table 18.25 Chart additions illustration

1	2	3	4	SEGMENT NUMBER	PST LVL	BRK ALW
RECEIPTS				2	N	N
TRANSFERS RECEIVED				575	N	N
TRNSF REC:DEPT AGENCY&ACCOUNTS				2756	N	N
FASSET				3678	Y	N
HWSETA				3866	Y	N

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ASSETS, LIABILITES AND EQUITY

ASSETS

48. New items under *Assets* have been added as requested by the user departments.

Table 18.26 Chart additions illustration

1	2	3	4	5	6	7	8	9	SEGMENT NUMBER	PST LVL	BRK ALW
ASSETS, LIABILITIES & EQUITY									4	N	N
ASSETS									95	N	N
CURRENT ASSETS									96	N	N
RECEIVABLES:CA									859	N	N
REC:DOMESTIC:CA									871	N	N
REC:DOM:TRADE DEBT:CA									879	N	N
PATIENT FEES CONTROL ACCOUNT									3937	Y	N
RECOVERABLE EXPENDITURE									880	N	N
GENERAL DISALLOWANCES:CA									897	N	N
DISALL DAMAGE&LOSSES:RECOVER:CA									3735	Y	N
DISALLOWANCE MISCELLANEOUS:CA									3736	Y	N
HOUSING DEBTORS:CA									866	N	N
HOUSE DEBT CONTROL ACCOUNT:CA									867	N	N
H/DEBT:CNTR ACC COMM FACILITY									3913	Y	N
HOUSE DEBT INDIVID LOAD CNTR:CA									870	N	N
H/DEBT:ILC ADVANCE INDIVIDUAL									3912	Y	N

LIABILITIES

49. New items under *Liabilities* have been added as requested by the user departments.

Table 18.27 Chart additions illustration

1	2	3	4	5	6	7	8	9	SEGMENT NUMBER	PST LVL	BRK ALW
ASSETS, LIABILITIES & EQUITY									4	N	N
LIABILITIES									98	N	N
CURRENT LIABILITIES									100	N	N
PAYABLES:CL									764	N	N
PAYABLES:DOMESTIC:CL									791	N	N
TRANSPORT CONTROL ACCOUNTS:CL									823	N	N
TRANSPORT EXCEPTION ACCOUNT:CL									4028	Y	N
TRANSPORT INTERFACE CONTR ACC:CL									4027	Y	N
CONVERSION ACCOUNTS:CL									765	N	N
CONV:CAN CHEQUE/RE-ISSUE:PERS:CL									3726	Y	N
CONV:EXCHEQUER GRANT ACC:CL									3727	Y	N
CONV:GENERAL ACC OF FUND/VOTE:CL									3728	Y	N
CONV:GRV OVERPAID VARIANCE:CL									3729	Y	N
CONV:GRV SUSPENSE:CL									3730	Y	N
CONV:M/F DIFFERENCE-THREE:CL									3731	Y	N
CONV:NO MATCHING FIELD:CL									3732	Y	N
CONV:REVENUE ACCRUAL ACC:CL									3733	Y	N

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EQUITY

50. No changes were made to this category.

ASSETS SEGMENT

51. Detailed posting levels have been added as requested by individual department. Break-down allowed has since been discontinued (please refer to classification circular 17 published), however it was decided that details will be added on behalf of the department.

52. Please refer to chart version 17.18.02 for detailed changes implemented.

PROJECT SEGMENT

53. Changes have be aligned to the ENE/EPRE Infrastructure project list as tabled and approved. Please refer to chart version 17.18.02 for detailed changes implemented.

IFRASTRUCTURE SEGMENT

54. Additional changes were made to the segment in order to facilitate the category links between the Item, Assets and the Infrastructure segment.

Table 18.28 Chart additions illustration

1	2	3	4	5	6	SEGMENT NUMBER	PST LVL	BRK ALW
	EXPENDITURE					1	N	N
	NON INFRASTRUCTURE					8	N	N
	NON INFRASTRUCTURE: CURRENT					9	N	N
	NON INFRASTRUCTURE: CAPITAL					10	N	N
	NON INFRASTRUCTURE: CAPITAL					28	N	N
	NON INFRA:UPGRADE & ADDITIONS					29	N	N
	NON INFRA:REFURB & REHAB					30	N	N
	N/INFRA:REF&REH:OTH MACH&EQUIPM					119	N	N
	NON INFRA:INTERNAL CHARGES					13	N	N
	NON INFRA:INT CHRGR CAPITAL ASSET					122	N	N
	NON INFRA:INT CHRGRS CAP MACH&EQP					123	Y	N
	NON INFRA:INT CHRGRS MINOR ASSETS					120	N	N
	NON INFRA:INT CHRGRS MACH&EQUIP					121	Y	N
	NON EXPENDITURE					18	N	N
	GEN ACC OF TRADE EXP					125	Y	N
	GEN ACC OF TRADE REC					124	Y	N

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REGIONAL IDENTIFIER

55. Changes have been made to align the current structure with the latest details from the DORA 2017. Changes to the regions (provinces, metros and municipality and wards) are approved and published by the Municipal Demarcation Board.

Contact information

56. Please contact the SCOA project team via the **SCOA call center 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.

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

Regards,

SCOA Technical Committee

Date: 22 December 2017