



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **CLASSIFICATION CIRCULAR 28**

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

1. The purpose of this circular is to inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA).
2. Changes to the chart are discussed according to each segment of the chart. Reasons for amendments to the chart are provided along with an illustration of the impact thereof. Please refer to the excel chart version 5 20.21.01 for detailed changes implemented.
3. Departments should note that this circular only focuses on FUND, OBJECTIVE and PROJECT segments. Items shown in **red** indicate that they have been deleted/ removed; **blue** indicates that they have been changed/re-named, and **green** implies that a new item has been created/added in the chart.
4. Departments are requested to ensure that where necessary the PERSAL and BAS links are updated.

### **FUND SEGMENT**

5. Fund Segment amendments have been aligned to the published Appropriation Bill and Division of Revenue Bills for 2020 and distributed to the relevant departments. Please refer to the excel chart version 5 20.21.01 in this regard.

### **OBJECTIVE SEGMENT**

6. Programme structures of national and provincial departments have been 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.
8. Please refer to the excel chart version 5 20.21.01 in this regard.

### **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**

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

**TRANSFERS AND SUBSIDIES**

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

13. Departments are requested to complete a new item addition form and ***provide detailed motivation*** for requesting transfers and subsidies line items to be added to the chart of accounts. Requests should be in line with classification circular 21 issued by the SCOA Technical Committee, a copy of the circular is available on the SCOA website.

**PURCHASE / CONSTRUCTION OF CAPITAL ASSETS**

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

**RECEIPTS**

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

**ASSETS, LIABILITIES & EQUITY**

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

**ASSETS SEGMENT**

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

**PROJECT SEGMENT**

18. Project Segment has been updated and aligned with the national and provincial departments' infrastructure projects as tabled in Parliament (ENE) and the Legislatures (EPRE).

19. Please refer to the excel chart version 5 20.21.01 in this regard

**INFRASTRUCTURE SEGMENT**

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

**REGIONAL SEGMENT**

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

**Contact information**

22. 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](mailto:scoa@treasury.gov.za) if further clarity or discussion is required regarding the changes highlighted above.

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

Regards,

SCOA Technical Committee

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