



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

DRAFT 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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 CERTIFICS | | | | | 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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

Table 18.16 Chart additions illustration

| 3 | 4 | 5 | 6 | 7 | SEGMENT NUMBER | PST LVL | BRK ALW |
|---|---|---|---|-------------------------------------|-------------------|------------|------------|
| | | | | | 26 | N | N |
| | | | | | 615 | N | N |
| | | | | P/P:FIRE FIGHTING/PROTECTION | 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 |
| | | | | FLEET SERVICES(F/SER) | 640 | N | N |
| | | | | FLEET SERVICES | 716 | N | N |
| | | | | MNT:F/SER:OPERATING PAYMENTS | 3671 | N | N |
| | | | | MNT:F/SER:BATTERIES | 3686 | Y | N |
| | | | | MNT:F/SER:FUEL,OIL&GREASE | 3687 | Y | N |
| | | | | MNT:F/SER:SPARES&ACCESSORIES | 3672 | Y | N |
| | | | | MNT:F/SER:TYRES&TUBES | 3688 | Y | N |
| | | | | MNT:C/EQUIP:OPERATING PAYMENTS | 3680 | N | N |
| | | | | MNT:C/EQUIP:SPARES&ACCESSORIES | 3681 | Y | N |
| | | | | MNT:C/EQUIP:BATTERIES | 3682 | Y | N |
| | | | | MNT:C/EQUIP:FUEL,OIL&GREASE | 3683 | Y | N |
| | | | | MNT:C/EQUIP:TYRES&TUBES | 3684 | Y | N |
| | | | | MNT:C/EQUIP:MAINTENANCE & REPAIRS | 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 |
| | | | | CONS SUPPLIES | 612 | N | N |
| | | | | MNT MACH&EQP:CONS:FUEL&GAS SUPPL | 3798 | N | N |
| | | | | MNT MACH&EQUIP:CONS:FUEL SUP | 3799 | Y | N |
| | | | | MNT MACH&EQUIP:CONS:HARDWARE | 3800 | Y | N |
| | | | | MNT MACH&EQUIP:CONS:TUB&LGHT BUL | 3801 | Y | N |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

Table 18.18 Chart additions illustration

| 2 | 3 | 4 | 5 | 6 | 7 | 8 | SEGMENT NUMBER | PST LVL | BRK ALW |
|---|---|---|---|---|---|----------------------------------|----------------|---------|---------|
| | | | | | | PUR/CONST CAPITAL ASSETS | 7 | N | N |
| | | | | | | BUILDINGS & OTHER FIX STRUCT | 35 | N | N |
| | | | | | | EXISTING BUILDINGS | 675 | N | N |
| | | | | | | REF&REH BUILDINGS:INVENTORIES | 2988 | N | N |
| | | | | | | R&R BUILD:INV CLOTH:UNI&PRT CLTH | 3667 | Y | N |
| | | | | | | UPGRADES & ADD:BUILDINGS | 734 | N | N |
| | | | | | | UPGR&ADD BUILDINGS:INVENTORIES | 750 | N | N |
| | | | | | | U&A:BUILD:INV CLOTH:UNI&PRT CLTH | 3668 | Y | N |
| | | | | | | UPGR&ADD BUILDINGS:OTHER CONTRCT | 2994 | N | N |
| | | | | | | U&A BUILD:CONTRCTRS:CASUAL LABOR | 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 |
|---|---|---|---|---|---|----------------------------------|----------------|---------|---------|
| | | | | | | PUR/CONST CAPITAL ASSETS | 7 | N | N |
| | | | | | | OTHER FIXED STRUCTURES | 600 | N | N |
| | | | | | | NEW OTHER FIXED STRUCTURES | 676 | N | N |
| | | | | | | CONSTRUCTN:NEW OTHER FIX STRUCT | 735 | N | N |
| | | | | | | NEW OTH FIX STRUCT:INVENTORY | 752 | N | N |
| | | | | | | NEW OFST:INV CLOTH:UNIF&PRT CLTH | 3165 | Y | N |
| | | | | | | NEW OFST:INV FARM SUP:INSECTCDS | 3166 | Y | N |
| | | | | | | NEW OFST:INV F&G:CHEMICALS | 3167 | Y | N |
| | | | | | | NEW OFST:INV F&G:FUEL,OIL & LUBR | 3168 | Y | N |
| | | | | | | NEW OFST:INV:DIS PAPER/PLASTIC | 3169 | Y | N |
| | | | | | | NEW OFST:INV:WASH/CLEAN DETE | 3170 | Y | N |
| | | | | | | NEW OFST:INV:ELECTRIC SUPPLIE | 3172 | Y | N |
| | | | | | | NEW OFST:INV:HARDWARE | 3173 | Y | N |
| | | | | | | NEW OTH FIX STR:TRAVEL&SUBSIST | 753 | N | N |
| | | | | | | NEW OFST:F/SER:FUEL,OIL&GREASE | 3174 | Y | N |
| | | | | | | NEW OFST:F/SER:TRANSACTION COSTS | 3175 | Y | N |
| | | | | | | NEW OFST:F/SER: REPAIRS | 3176 | Y | N |
| | | | | | | NEW OFST:T&S DOM:ACCOMMODATION | 3177 | Y | N |
| | | | | | | NEW OFST:T&S DOM:SPEC DAILY ALLW | 3178 | Y | N |
| | | | | | | NEW OFST:T&S DOM:SEPARATN ALLOW | 3179 | Y | N |
| | | | | | | NEW OFST:T&S DOM:FOOD&BEVER | 3180 | Y | N |
| | | | | | | NEW OFST:T&S DOM:OTR TRNS PROVID | 3181 | Y | N |
| | | | | | | NEW OFST:T&S DOM:ROAD TRANSPORT | 3182 | Y | N |
| | | | | | | NEW OFST:T&S DOM:TRAVEL AGENCY | 3183 | Y | N |
| | | | | | | NEW OTH FIX STR:OT OP COST | 3231 | N | N |
| | | | | | | NEW OFST:O/P:COM:AIRTIME & DATA | 3232 | Y | N |
| | | | | | | NEW OFST:O/P:COM:TELECOMS | 3233 | Y | N |
| | | | | | | NEW OFST:O/P:SAFEGUARD&SECURITY | 3234 | Y | N |
| | | | | | | NEW OFST:O/P:COMPET CERT/LICENSE | 3235 | Y | N |
| | | | | | | NEW OFST:O/P:TRANSACTION COSTS | 3356 | Y | N |
| | | | | | | NEW OFST:O/P:CONSUMABLE SUPPLIES | 3357 | Y | N |
| | | | | | | NEW OFST:O/P:RENTAL & HIRING | 3358 | Y | N |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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.

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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 CHRGS CAPITAL ASSET | | | | | 122 | N | N |
| | NON INFRA:INT CHRGS CAP MACH&EQP | | | | | 123 | Y | N |
| | NON INFRA:INT CHRGS MINOR ASSETS | | | | | 120 | N | N |
| | NON INFRA:INT CHRGS 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 |

Standard Chart Of Accounts (SCOA) Version 5 17.18.02 – Classification Circular 18

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