



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Enquiries: SCOA helpdesk

Ref: 8/3/11/02 **Tel:** (012) 315 5311

Fax: (012) 326 1620

Date: 18 August 2014

TO: SCOA USERS

NOTICE NUMBER 01 OF 2014

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

PURPOSE

1. The purpose of this document is to inform all government financial practitioners of the changes made to the SCOA to date.

DISCUSSION

2. Changes to the Chart of Accounts will be discussed according to the affected segments. Departments are advised to note that this document does not replace the Classification Circular. The Classification Circular together with the publication of the Chart of Accounts (excel version) will be issued separately, in the same manner as they have always been issued on the SCOA website. This document should be viewed as a notice to inform departments of the change made on the financial system (BAS).
3. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereof. A change in **red** indicates **removed/deleted**, **blue** indicates **changed/re-named** while **green** implies that a new addition has been **created/added**.

ITEM SEGMENT

GOODS AND SERVICES

Minor Assets

Traffic Law Equipment<R5000: Vehicle Inspection Equipment

4. A new item has been created for purchases of vehicle inspection equipment less than R5000 and has been added to the chart.

Table 1.1: Chart addition illustration

3	4	5	6	7	8	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES						64	N	3
MINOR ASSETS						343	N	4
MACHINERY AND EQUIPMENT<R5000						1092	N	5
EQP<R5000:TRAF LAW ENFORCM EQUIP						2715	N	6
TRFC LW EQP<R5000:VEH INSP EQUIP						4914	N	7
TRFC LW EQP<R5000:VEH INSP EQUIP						4915	Y	8
OWN TRFC LW EQP<R5000:VEH IN EQP						4916	Y	8

Inventory Assets for Distribution: Machinery and Equipment

- A new item has been created for purchases of Inventory Assets for Distribution: Machinery and Equipment and has been added to the chart. The item must be linked to the assets category (machinery and equipment) in the assets segment to provide more details relating to the type of machinery or equipment being purchased by the department in line with the Inventory principle.

Table 1.2: Chart addition illustration

3	4	5	6	7	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES					64	N	3
INV:OTHER SUPPLIES					330	N	4
INV:ASSTS FOR DSTR					905	N	5
INV ASSTS DSTR:MACH&EQP					4918	N	6
INV ASSTS DSTR:MACH&EQP					4919	Y	7
OWN INV ASSTS DSTR:MACH&EQP					4920	Y	7

Consumables: Building, Materials and Supplies

- The item Consumables: Building, Materials and Supplies has been renamed to Consumables: Materials and Supplies. This item is to be used for purchases of all materials and supplies not provided for anywhere else in the Chart of Accounts.

Table 1.3: Chart change illustration

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES				64	N	3
CONS SUPPLIES				331	N	4
CONS:BUILD,MAT & SUPPLIES				893	N	5
CONSS:BUILD,MAT & SUPPLIES				2271	Y	6
OWN:CONSS:BUILD,MAT & SUPPLIES				2272	Y	6

Table 1.4: Chart change illustration

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES				64	N	3
	CONS SUPPLIES			331	N	4
		CONS:MATERIALS AND SUPPLIES		893	N	5
			CONS:MATERIALS AND SUPPLIES	2271	Y	6
			OWN CONS:MATERIALS AND SUPPLIES	2272	Y	6

Consumables: Medical Aid Kit

7. The item Consumables: Medical Aid Kit has been renamed to Consumables: Medical Kit. This item is for purchases of medicine purchased by the department for non-inventory purposes.

Table 1.5: Chart illustration

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES				64	N	3
	CONS SUPPLIES			331	N	4
		CONS :FIRST AID KIT		895	N	5
			CONSS FIRST AID KIT	2275	Y	6
			OWN:CONS FIRST AID KIT	2276	Y	6

Table 1.6: Chart change illustration

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
GOODS AND SERVICES				64	N	3
	CONS SUPPLIES			331	N	4
		CONS:MEDICAL KIT		895	N	5
			CONS:MEDICAL KIT	2275	Y	6
			OWN CONS:MEDICAL KIT	2276	Y	6

TRANSFERS AND DSUBSIDIES

8. A new transfer item has been created for Sefako Makgatho Health Science University.

Table 1.7: Chart addition illustration

2	3	4	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES			7	N	2
	HIGHER EDUCATION INSTITUTIONS		42	N	3
		SEFAKO MAKGATHO HEALTH SCIE UNI	4917	Y	4

PURCHASE / CONSTRUCTION CAPITAL ASSETS

Traffic Law Equipment: Vehicle Inspection Equipment

9. A new item has been created for purchases of vehicle inspection equipment costing more than R5000 has been added to the assets segment.

Table 1.8: Chart additions illustration

2	3	4	5	6	7	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
PUR/CONST CAPITAL ASSETS						8	N	2
MACHINERY AND EQUIPMENT						48	N	3
OTHER MACHINERY & EQUIPMENT						231	N	4
TRAFFIC LAW ENFORCEMENT						635	N	5
VEHICLE INSPECTION EQUIPMENT						4911	N	6
VEHICLE INSPECTION EQUIPMENT						4912	Y	7
OWN SPEED MEASURING EQUIPMENT						4913	Y	7

ASSETS SEGMENT

Traffic Law Equipment: Vehicle Inspection Equipment

10. A new item has been created for purchases of vehicle inspection equipment costing more than R5000 has been added to the assets segment.

Table 1.9: Chart addition illustration

1	2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TANGIBLE CAPITAL ASSETS					1	N	1
MACHINERY & EQUIPMENT					6	N	2
OTHER MACHINERY & EQUIPMENT					66	N	3
TRAFFIC LAW ENFORCEMENT					136	N	4
VEHICLE INSPECTION EQUIPMENT					618	N	5

Traffic Law Equipment<R5000: Vehicle Inspection Equipment

11. A new item has been created for purchases of vehicle inspection equipment costing less than R5000 has been added to the chart.

Table 1.9: Chart addition illustration

1	2	3	4	5	6	7	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	MINOR ASSETS						4	N	1
		TANGIBLE MINOR ASSETS					12	N	2
			MACHINERY & EQUIPMENT <R5000				18	N	3
				MACHINERY & EQUIPMENT <R5000			78	N	4
					OTHER: MACHINERY & EQP <R5000		153	N	5
						TRAFFIC LAW ENFORCEMENT EQUIPMENT	167	N	6
						TRFC LW EQP <R5000: VEH INSP EQUIP	617	N	7

Contact information

12. 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.

Regards,

SCOA Technical Committee

Date: 18 August 2014