



## national treasury

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

### CLASSIFICATION CIRCULAR 13

#### ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 MAY 2012

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 1213.4.
2. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereon. Departments should note that this circular discusses only the **ITEM** and **ASSET** segments. The changes on other segments have been implemented in the beginning of the year and have been discussed in the classification circular 12.
3. Reasons for the amendments to the SCOA chart are provided along with an illustration of the impact on the respective segments. Items shown in **pink** indicate that the item have been removed/deleted, **orange** indicates that the item have been changed/re-named, while **turquoise** implies that a new item have been created/added.

#### ITEM SEGMENT

##### PAYMENTS

##### GOODS AND SERVICES

##### Compensation of employees

4. **No changes** have been made to this section.

##### Goods and Services

##### Contractors

5. The item for **CONTRCTRS: TRANSPORT CONTRACTOR** has been **re-named** on the chart to cater for expenditure paid to a contractor for moving of furniture or other equipment arising due to a change in locality of the original work space, office or place of residence.

#### An illustration of the newly changed item under contractors

3	4	5	SEGMENT DETAIL NO	P/NP LEVEL
		GOODS AND SERVICES	3312	N
		CONTRACTORS	3349	N
		<b>CONTRCTRS: TRNSPRT/ RELCTN CONTR</b>	<b>3657</b>	<b>N</b>

**Inventory**

6. The following item has been **re-named** on the chart. The item was previously named *Inventory Medical: Wheelchairs*. The item is for wheelchair consumables, i.e. wheelchair pillows, removable footrests and armrests, washable/breathable nylon upholstery. Wheelchairs for transport within hospital to be reflected under Machinery and Equipment under MEDICAL&ALLIED EQUIP.

**An illustration of the amended item for Inventory Medical: Wheelchair Consumables**

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL
GOODS AND SERVICES				3312	N
INVENTORY:MEDICAL SUPPLIES				3324	N
<b>INV MED:WHEELCHAIR CONSUMABLES</b>				<b>3779</b>	<b>N</b>
<b>INV MED:WHEELCHAIR CONSUMAB</b>				<b>4879</b>	<b>Y</b>
<b>PRJ INV MED:WHEELCHAIR CONSUMAB</b>				<b>4880</b>	<b>Y</b>

**TRANSFER PAYMENTS**

7. Transfer payment descriptions were aligned to the latest list of entities as per the PFMA schedules.
8. Departments should note that the NPI: PUBLIC SCHOOLS category has been re-created on the chart to allow for breakdown creation of posting level for departments. The old items that were created without breakdown allowed option are not removed on the chart.

**An illustration of the re-created items under NPI: Public Schools**

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL
NON PROFIT INSTITUTIONS (NPI)				3301	N
NPI:PUBLIC SCHOOLS				4002	N
<b>SECTION 20 SCHOOLS</b>				<b>5925</b>	<b>Y</b>
<b>SECTION-20 SCHOOLS</b>				<b>6384</b>	<b>N</b>
SECTION 21 SCHOOLS				4003	N
<b>SECT 21 SCHOOLS:LTSM</b>				<b>5926</b>	<b>Y</b>
<b>SECT 21 SCHOOLS:UTILITIES</b>				<b>5927</b>	<b>Y</b>
<b>SECT 21 SCHOOLS:MAINT</b>				<b>5928</b>	<b>Y</b>
<b>SECT 21 SCHOOLS:SERV RENDERED</b>				<b>5929</b>	<b>Y</b>
<b>SECT-21 SCHOOLS:LTSM</b>				<b>6385</b>	<b>N</b>
<b>SECT-21 SCHOOLS:UTILITIES</b>				<b>6386</b>	<b>N</b>
<b>SECT-21 SCHOOLS:MAINT</b>				<b>6387</b>	<b>N</b>
<b>SECT-21 SCHOOLS:SERV RENDERED</b>				<b>6388</b>	<b>N</b>

**ASSET SEGMENT**

9. An item has been **created** under Agriculture and Farm Structures for *Farm Structure*. Expenses to be allocated against this item are those which relates to activities which serve every agricultural facility that is on the farm. An example in this case is the supply of electricity to broiler housing, dripping facility, processing facility, storage facility, etc.

**An illustration of the added items under transfers**

1	2	3	4	5	SEGMENT DETAIL NO	P/NP LEVE L
TANGIBLE CAPITAL ASSETS					1	N
BUILD & OTHER FIXED STRUCTURES					5	N
NON-RESIDENTIAL BUILDINGS					238	N
AGRICULTURE & FARM STRUCTURES					557	N
<b>FARM STRUCTURE</b>					<b>629</b>	<b>N</b>

**PUBLICATION AND CONTACT DETAILS**

10. 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](mailto:scoa@treasury.gov.za) if further clarity or discussion is required regarding the changes highlighted above.
11. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

**SCOA Technical Committee**

Date: 30 June 2012