



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## CLASSIFICATION CIRCULAR 5

### ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

#### Purpose

The purpose of this circular is to inform all government financial practitioners of the amendments, and the reasons for amendments, made to the Standard Chart of Accounts (SCOA) versions 0910.4 to 0910.5.

#### PAYMENTS

##### 1. Compensation of employees

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

##### 2. Goods and services

###### 2.1 Contractors

The following items were **added** to the chart to allow for alignment between the project and item segments. This is as a result of a discrepancy between the name of the item in relation to the name of the project for upgrade and additions of other assets and machinery and equipment. This change does not effect the asset segment.

ITEM ADDED	BAS SEGMENT NUMBER
CONTRCTRS:UPGRADE&ADD MACH&EQP	3043
CONTRCTRS:UPGRADE&ADD OTH ASSETS	3044

Similarly the names of the following items were **changed** on the chart to allow for alignment between the project and item segments as indicated above. This is for improved recording and reporting on refurbishment and rehabilitation of machinery and equipment.

ITEM CHANGED	BAS SEGMENT NUMBER
CONTRCTRS:REFURB&REHAB MACH&EQP	2898
CONTRCTRS:REFURB&REHAB OTH ASSTS	2899

## 2.2 Assets <R5000

This item was **changed** to include reference to the <R5000 in order to make it easier for users to differentiate between the minor and capital asset when searching for the item on BAS. The correction was also done on the same asset type on the asset segment.

ITEM CHANGED	BAS SEGMENT NUMBER
PREFAB & PORTABLE BUILDINGS<R5000	2806

## TRANSFERS AND SUBSIDIES

### 3. Provinces and municipalities

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

### 4. Departmental agencies and accounts.

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

### 5. Universities and technikons

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

### 6. Foreign government and international organisations

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

### 7. Public corporations and private enterprises

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

### 8. Non-profit institutions

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

### 9. Households

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

## PAYMENTS FOR CAPITAL ASSETS

### 10. Purchase/construction of capital assets

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

## RECEIPTS

### 11. Tax receipts

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

### 12. Sales of goods and services

This receipt item was **added** for monies collected for approval of plans; this includes approval of abattoir plans and Maritime Security plans.

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<b>ITEM ADDED</b>	<b>BAS SEGMENT NUMBER</b>
SERV REND:APPROVAL OF PLANS	3046

As a result of the addition of the above item to the chart, the following item will be **removed** from the chart with effect from 1 April 2010. The departments are advised to retain the current item in place as used for the financial year 2009/10 but for the financial year 2010/11 onwards to use the new item for transaction purposes.

<b>ITEM DELETED</b>	<b>BAS SEGMENT NUMBER</b>
SERV REND:APPR ABATTOIR PLANS	920

**13. Fines penalties and forfeits**

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

**14. Interest, dividends and rent on land**

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

**15. Sale of capital assets**

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

**ASSETS, LIABILITIES AND NET ASSETS****16. Current assets**

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

**17. Non current assets**

The following items were **added** for loans to households and non-profit institutions. This is for loans given to households such as the farmers debtors flowing from the repeal of the Agriculture Credit Act. A loan is an arrangement in which a lender gives money to a borrower, and the borrower agrees to repay the money, usually along with interest, at some future point(s) in time. Usually, there is a predetermined time for repaying a loan, and generally the lender has to bear the risk that the borrower may not repay a loan. These items should not to be used for normal departmental debtors.

<b>ITEM ADDED</b>	<b>BAS SEGMENT NUMBER</b>
LOANS:HOUSEHOLDS&N/P INSTIT	3047
LOAN HOUSEHOLDS&N/P IN DOM: NCA	3048
LOAN HH&N/P/I DOM:REC INTRST:NCA	3049
LOAN HH&N/P/I DOM:REC CAPITL:NCA	3050

**18. Current Liabilities**

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

**19. Non current Liabilities**

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

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**20. Net assets**

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

**21. Direct exchequer receipts**

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

**22. Direct exchequer payments**

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

Please contact the SCOA project team via the **SCOA call centre**, 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.

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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