



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 25

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 chart version 5 19.20.02 for detailed changes implemented.
3. Departments should note that this circular only focuses on ITEM and ASSET 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. Changes to the Fund Segment have been in respect of new foreign donor funds added for receiving departments. the Please refer to chart version 19.20.02 in this regard.

OBJECTIVE SEGMENT

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

RESPONSIBILITY SEGMENT

7. 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

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

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GOODS AND SERVICES

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

TRANSFERS AND SUBSIDIES

10. Latest list of public entities listed in Schedules to the PFMA was published on the 24th of May 2019 and the chart has since been updated accordingly. For the latest list, please refer to Annexure A attached.

11. Items classified under Transfers and Subsidies have been aligned with the Estimates of National Expenditure (ENE) and Estimates of Provincial Revenue and Expenditure (EPRE) for 2019, changes will only be made after the tabling of the approved Adjustments documents (AENE and AEPRE)

12. 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.

PROVINCIAL AND LOCAL GOVERNMENTS

13. Transfer payments' descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D. Please refer to chart version 5 19.20.02 for detailed changes implemented.

TRANSFERS AND SUBSIDIES: MUNICIPALITIES

Municipal bank account: earmarked and specific funds

14. New items ***municipal bank account: earmarked and specific funds*** has been added for transfer payments related to earmarked and specific funds to municipalities. Based on the annual Division of Revenue Act, provinces are able to gazette for any transfers and set conditions for such allocations.

Figure 1. Chart Illustration of item added to the chart

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
					6	N
				PROVINCIAL AND LOCAL GOVERNMENTS	28	N
				TRNSF&SUB:MUNICIPALITIES	624	N
				MUNICIPAL BANK ACCOUNTS	658	N
				MUN B/ACC:EARMARKED & SPEC FUNDS	4736	Y

DEPARTMENTAL AGENCIES AND ACCOUNTS

15. Transfer payments' descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D. Please refer to chart version 5 19.20.02 for detailed changes implemented.

HIGHER EDUCATION INSTITUTIONS

16. Transfer payments' descriptions have been aligned to details as approved in the ENE on transfers and subsidies to higher education organisations. Please refer to chart version 5 9.20.02 for detailed changes implemented.

FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

17. Transfer payments' descriptions have been aligned to details as approved in the ENE on transfers and subsidies to international organisations. Please refer to chart version 5 9.20.02 for detailed changes implemented.

PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE

18. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to public and private organisations. Detailed posting levels have been added as requested by individual departments. Break-down allowed has since been discontinued (please refer to classification circular 17 and 21 published on the SCOA website), however it was decided that details will be added on behalf of the departments.

19. Please refer to chart version 5 19.20.02 for detailed changes implemented.

NON PROFIT INSTITUTIONS (NPI)

20. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to non-profit institutions. Detailed posting levels have been added as requested by individual departments. Break-down allowed has since been discontinued (please refer to classification circular 17 and 21 published on the SCOA website), however it was decided that details will be added on behalf of the departments.

21. Please refer to chart version 5 19.20.02 for detailed changes implemented.

HOUSEHOLDS (HH)

22. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to households. Please refer to chart version 5 19.20.02 for detailed changes implemented.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

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

RECEIPTS

Accredited electronic signature fee

24. New items **accredited electronic signature fee** has been added for money received by the department from companies for the accreditation application process.

Figure 2. Chart Illustration of item added to the chart

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV
	RECEIPTS					2	N
	SALES GOODS & SERV NON CAP ASS					12	N
	SALE GOODS&SERV PRODUCED BY DEPT					13	N
	ADMINISTRATIVE FEES:RECEIPTS					102	N
	REGISTRATION: RECEIPTS					124	N
	ACCRED ELECTRONIC SIGNATURE FEE					4802	Y

Sales goats and sheep

25. New items **sales of goats and sheep** has been added for money received by the department from the sale of goats and sheep.

Figure 3. Chart Illustration of item added to the chart

1	2	3	4	SEGMENT DETAIL NO	POST LEV
	RECEIPTS			2	N
	SALES:CAPITAL ASSETS			23	N
	SALES:BIOLOGICAL ASSETS			4132	N
	SALES GOATS & SHEEP			4810	Y

ASSETS, LIABILITIES & EQUITY

CURRENT LIABILITIES

Compensation fund control account: current liabilities

26. New items **compensation fund control account: current liabilities** has been added. The Department receives numerous deposits into its bank account which should have been paid into the bank account of the Compensation Fund which is an entity of the Department of Labour. This item is to be used to allocate such payments to from the Bank Adjustment account until it can be paid to the Compensation fund

Figure 4. Chart Illustration of item added to the chart

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POST LEV
ASSETS, LIABILITIES & EQUITY							4	N
LIABILITIES							98	N
CURRENT LIABILITIES							100	N
PAYABLES:CL							764	N
PAYABLES:DOMESTIC:CL							791	N
GENERAL ACCOUNTS:CL							826	N
CF CONTROL ACC: CL							4808	Y

ASSETS SEGMENT

Software and intangible capital assets

27. The asset code **Software and intangible capital assets** has been renamed to **Software and intangible asset**. This assets category currently links to both minor and major capital assets and this will allow the link without causing any inconsistencies.

Figure 5. Current chart illustration

1	2	SEGMENT DETAIL NO	POST LEV
ASSET RELATED		1	N
SOFTW&INTANGIBLE CAPITAL ASSETS		16	Y

Figure 6. New chart changes illustration

1	2	SEGMENT DETAIL NO	POST LEV
ASSET RELATED		1	N
SOFTW&INTANGIBLE ASSETS		16	Y

KZN Residential and Non-residential buildings

28. The assets codes for **KZN residential and non-residential buildings** has been amended by removing the prefix **KZN**. This will allow other provinces to use the assets codes without having to duplicate the codes per province on the system (BAS).

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Figure 7. Current chart illustration

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POST LEV
ASSET RELATED							1	N
BUILD & OTHER FIXED STRUCTURES							3	N
RESIDENTIAL BUILDINGS							24	N
HOSTELS							154	N
KZN AGRICULTURE HOSTELS							749	N
RESIDENCE(PERSONNEL/OFFICIALS)							146	N
KZN AGRICULTURE RESIDENCE							753	N
NON-RESIDENTIAL BUILDINGS							25	N
LIBRARIES							135	N
KZN AGRICULTURE LIBRARIES							777	N
HIGHER EDUCATION INSTITUTIONS							371	N
AGRICULTURAL COLLEGES							476	N
KZN AGRICULTURE COLLEGES							864	N
SPORTS FACILITIES							122	N
KZN SPORT, ARTS & CULTURE							899	N

Figure 8. New chart changes illustration

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POST LEV
ASSET RELATED							1	N
BUILD & OTHER FIXED STRUCTURES							3	N
RESIDENTIAL BUILDINGS							24	N
HOSTELS							154	N
AGRICULTURE HOSTELS							749	N
RESIDENCE(PERSONNEL/OFFICIALS)							146	N
AGRICULTURE RESIDENCE							753	N
NON-RESIDENTIAL BUILDINGS							25	N
LIBRARIES							135	N
AGRICULTURE LIBRARIES							777	N
HIGHER EDUCATION INSTITUTIONS							371	N
AGRICULTURAL COLLEGES							476	N
AGRICULTURE COLLEGES							864	N
SPORTS FACILITIES							122	N
SPORT, ARTS & CULTURE							899	N

Contact information

29. 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.

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

Regards,

SCOA Technical Committee

Date: 12 July 2019



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**PUBLIC INSTITUTIONS LISTED IN
PFMA SCHEDULES 1, 2, 3A, 3B, 3C AND 3D
AS AT 24 MAY 2019**

SCHEDULE 1

CONSTITUTIONAL INSTITUTIONS

1. Independent Communications Authority of South Africa
2. The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
3. The Commission on Gender Equality
4. The Financial and Fiscal Commission
5. The Human Rights Commission
6. The Independent Electoral Commission
7. The Municipal Demarcation Board
8. The Pan South African Language Board
9. The Public Protector of South Africa

SCHEDULE 2

MAJOR PUBLIC ENTITIES

1. Air Traffic and Navigation Services Company
2. Airports Company
3. Alexkor Limited
4. Armaments Corporation of South Africa
5. Broadband Infrastructure Company (Pty) Ltd
6. CEF Pty (Ltd)
7. DENEL
8. Development Bank of Southern Africa
9. ESKOM
10. Independent Development Trust

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11. Industrial Development Corporation of South Africa Limited
 12. Land and Agricultural Bank of South Africa
 13. SA Broadcasting Corporation Limited
 14. SA Forestry Company Limited
 15. SA Nuclear Energy Corporation
 16. SA Post Office Limited
 17. South African Express (Pty) Limited
 18. Telkom SA Limited
 19. Trans-Caledon Tunnel Authority
 20. Transnet Limited

Any subsidiary or entity under the ownership control of the above public entities

SCHEDULE 3

OTHER PUBLIC ENTITIES

Part A: National Public Entities

1. Accounting Standards Board
 2. African Renaissance and International Cooperation Fund
 3. Afrikaanse Taalmuseum, Paarl
 4. Agrément South Africa
 5. Agricultural Research Council
 6. AGRISETA
 7. Artscape
 8. Banking Sector Education and Training Authority
 9. Boxing South Africa
 10. Brand SA
 11. Breede-Gouritz Catchment Management Agency
 12. Castle Control Board
 13. Chemical Industries Education and Training Authority
 14. Commission for Conciliation, Mediation & Arbitration
 15. Community Schemes Ombud Service
 16. Companies and Intellectual Property Commission
 17. Companies Tribunal
 18. Compensation Fund, including Reserve Fund
 19. Competition Commission
 20. Competition Tribunal
 21. Construction Education and Training Authority
 22. Construction Industry Development Board
 23. Council for Geoscience
 24. Council for Medical Schemes
 25. Council for the Built Environment (CBE)
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26. Council on Higher Education
 27. Cross-Border Road Transport Agency
 28. Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority (CATHSSETA)
 29. Ditsong: Museums of South Africa
 30. Education, Training and Development Practices SETA (ETDP)
 31. Electricity Distribution Industry Holdings (Pty) Ltd
 32. Energy and Water Sector Education and Training Authority (EWSETA)
 33. Estate Agency Affairs Board
 34. Fibre Processing Manufacturing Sector Education and Training Authority (FPMSETA)
 35. Film and Publication Board
 36. Financial and Accounting Services SETA (FASSET)
 37. Financial Intelligence Centre
 38. Financial Sector Conduct Authority
 39. Food and Beverages Manufacturing Industry (FOODBEV)
 40. Freedom Park Trust
 41. Health and Welfare Sector Education and Training Authority
 42. Housing Development Agency
 43. Human Sciences Research Council
 44. Independent Regulatory Board for Auditors
 45. Information Systems, Electronics and Telecommunications Technologies Training Authority
 46. Ingonyama Trust Board
 47. Inkomati-Usuthu Catchment Management Agency
 48. Insurance Sector Education and Training Authority
 49. International Trade Administration Commission
 50. iSimangaliso Wetland Park
 51. Iziko Museums of South Africa
 52. KwaZulu-Natal Museum
 53. Legal Aid South Africa
 54. Local Government Education and Training Authority (LGSETA)
 55. LUTHULI MUSEUM
 56. Manufacturing, Engineering and Related Services Education and Training Authority
 57. Marine Living Resources Fund
 58. Market Theatre Foundation
 59. Media Development and Diversity Agency
 60. Media, Information and Communication Technologies Sector Education and Training Authority (MICTS)
 61. Mine Health & Safety Council
 62. Mining Qualifications Authority
 63. National Agricultural Marketing Council
 64. National Arts Council
 65. National Consumer Commission
 66. National Consumer Tribunal
 67. National Credit Regulator
 68. National Development Agency
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69. National Economic, Development and Labour Council
 70. National Electronic Media Institute of SA
 71. National Empowerment Fund
 72. National Energy Regulator of South Africa
 73. National Film and Video Foundation
 74. National Gambling Board of SA
 75. National Health Laboratory Service
 76. National Heritage Council (NHC)
 77. National Home Builders Registration Council—NHBRC
 78. National Housing Finance Corporation
 79. National Library, Pretoria/Cape Town
 80. National Lotteries Commission
 81. National Metrology Institute of South Africa
 82. National Museum, Bloemfontein
 83. National Nuclear Regulator
 84. National Regulator for Compulsory Specifications
 85. National Research Foundation
 86. National Student Financial Aid Scheme
 87. National Urban Reconstruction and Housing Agency—NURCHA
 88. National Youth Development Agency
 89. Nelson Mandela Museum, Umtata
 90. Office of Health Standards Compliance
 91. Office of the Ombudsman for Financial Services Providers
 92. Office of the Pension Funds Adjudicator
 93. Office of the Valuer-General
 94. Performance Arts Council of the Free State
 95. Perishable Products Export Control Board
 96. Ports Regulator of South Africa
 97. Private Security Industry Regulatory Authority
 98. Productivity SA
 99. Public Service Sector Education and Training Authority
 100. Quality Council for Trades and Occupations (QCTO)
 101. Railway Safety Regulator
 102. Road Accident Fund
 103. Road Traffic Infringement Agency (RTIA)
 104. Road Traffic Management Corporation
 105. Robben Island Museum, Cape Town
 106. Rural Housing Loan Fund
 107. SA Civil Aviation Authority
 108. SA Council for Educators
 109. SA Heritage Resources Agency
 110. SA Heritage Resources Agency, Cape Town
 111. SA Institute for Drug-free Sport
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112. SA Library for the Blind, Grahamstown
 113. SA Local Government Association
 114. SA Maritime Safety Authority
 115. SA Medical Research Council
 116. SA National Accreditation System
 117. SA National Roads Agency
 118. SA Qualifications Authority
 119. SA Revenue Service
 120. SA Tourism Board
 121. Safety and Security Education and Training Authority (SASSETA)
 122. Servcon
 123. Services Sector Education and Training Authority
 124. Small Enterprise Development Agency (SEDA)
 125. South African Diamond and Precious Metals Regulator
 126. South African Health Products Regulatory Authority (SAHPRA)
 127. South African National Biodiversity Institute (SANBI)
 128. South African National Energy Development Institute (SANEDI)
 129. South African National Parks
 130. South African National Space Agency
 131. South African Social Security Agency
 132. South African Weather Service
 133. Special Investigation Unit
 134. State Information Technology Agency
 135. State Theatre, Pretoria
 136. Technology Innovation Agency
 137. The Co-operative Banks Development Agency
 138. The National English Literary Museum, Grahamstown
 139. The National Radioactive Waste Disposal Institute (NRWDI)
 140. The National Skills Fund (NSF)
 141. The Playhouse Company, Durban
 142. The Social Housing Regulatory Authority (SHRA)
 143. Thubelisha Homes
 144. Transport Education and Training Authority
 145. Umalusi Council for Quality Assurance in General and Further Education and Training
 146. uMunduzi Museum
 147. Unemployment Insurance Fund
 148. Universal Service and Access Agency of South Africa
 149. Universal Service and Access Fund
 150. Urban Transport Fund
 151. Vredefort Dome World Heritage Site
 152. War Museum of the Boer Republics, Bloemfontein
 153. Water Research Commission
 154. Wholesale and Retail Sector Education and Training Authority
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155. William Humphreys Art Gallery

Any subsidiary or entity under the ownership control of the above public entities

Part B: National Government Business Enterprises

1. Amatola Water Board
2. Aventura
3. Bloem Water
4. Council for Scientific and Industrial Research
5. Export Credit Insurance Corporation of South Africa Limited
6. Inala Farms (Pty) Ltd
7. Lepelle Northern Water
8. Magalies Water
9. Mhlathuze Water
10. Mintek
11. Onderstepoort Biological Products
12. Overberg Water
13. Passenger Rail Agency of South Africa
14. Public Investment Corporation Limited
15. Rand Water
16. SA Bureau of Standards
17. Sasria Limited
18. Sedibeng Water
19. Sentech
20. State Diamond Trader
21. Umgeni Water

Any subsidiary or entity under the ownership control of the above public entities

Part C: Provincial Public Entities

EASTERN CAPE

1. Eastern Cape Gambling and Betting Board
2. Eastern Cape Liquor Board
3. Eastern Cape Parks and Tourism Agency (ECPTA)
4. Eastern Cape Provincial Arts and Culture Council
5. Eastern Cape Provincially Aided Libraries
6. Eastern Cape Rural Development Agency
7. Eastern Cape Socio-Economic Consultative Council

FREE STATE

1. Free State Gambling, Liquor and Tourism Authority

GAUTENG

1. Gauteng Enterprise Propeller
2. Gauteng Gambling Board
3. Gauteng Growth and Development Agency (GGDA)
4. Gauteng Partnership Fund (GPF)
5. Gauteng Tourism Authority
6. Gautrain Management Agency
7. XHASA ATC Agency

KWAZULU-NATAL

1. Agri-Business Development Agency
2. Amafa Akwazulu-Natali
3. Dube TradePort Corporation (DTPC)
4. Ezemvelo Kwazulu-Natal Wildlife
5. Kwazulu-Natal Film Commission
6. KwaZulu-Natal Gaming and Betting Board
7. KwaZulu-Natal House of Traditional Leaders
8. KwaZulu-Natal Liquor Authority
9. KwaZulu-Natal Provincial Planning and Development Commission
10. KwaZulu-Natal Tourism Authority
11. Natal Sharks Board
12. Royal Household Trust
13. Trade and Investment KwaZulu-Natal

LIMPOPO

1. Limpopo Gambling Board
2. Limpopo Roads Agency
3. Limpopo Tourism and Parks Board

MPUMALANGA

1. Mpumalanga Economic Empowerment Corporation
2. Mpumalanga Economic Regulator
3. Mpumalanga Investment Initiative
4. Mpumalanga Regional Training Trust
5. Mpumalanga Tourism and Parks Board

NORTHERN CAPE

1. Kalahari Kid Corporation (KKC)
2. McGregor Museum (Kimberley)
3. Northern Cape Economic Development, Trade and Investment Promotion Agency (NCEDA)
4. Northern Cape Gambling Board
5. Northern Cape Liquor Board

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6. Northern Cape Tourism Authority

NORTH WEST

1. Mmabana Arts Culture and Sport Foundation
2. North West Parks Board
3. North West Tourism Board
4. North West Youth Entrepreneurship Services Fund
5. NW Gambling Board
6. NW Housing Corporation
7. Provincial Arts and Culture Council

WESTERN CAPE

1. Commissioner for the Environment
 2. WC Gambling and Racing Board
 3. Western Cape Cultural Commission
 4. Western Cape Language Committee
 5. Western Cape Liquor Authority
 6. Western Cape Nature Conservation Board
 7. Western Cape Tourism, Trade and Investment Promotion Agency
- Any subsidiary or entity under the ownership control of the above public entities

Part D: Provincial Government Business Enterprises

EASTERN CAPE

1. East London Industrial Development Zone
2. Eastern Cape Development Corporation
3. Mayibuye Transport Corporation

FREE STATE

1. Free State Development Corporation

KWAZULU-NATAL

1. Cowslip Investments (Pty) Ltd
2. Ithala Development Finance Corporation
3. KwaZulu-Natal Mjindi Farming (Pty) Ltd
4. Mjindi Farming (Pty) Ltd
5. Mpendle Ntambanana Agricultural Company (Pty) Ltd
6. Richards Bay Industrial Development Zone Company

LIMPOPO

1. Gateway Airport Authority Limited
2. Limpopo Economic Development Agency

MPUMALANGA

1. Mpumalanga Economic Growth Agency

NORTH WEST

1. Northwest Transport Investments (Pty) Ltd
2. NW Development Corporation

WESTERN CAPE

1. Casidra (Pty) Ltd
 2. Saldanha Bay IDZ Licencing Company SOC Ltd
- Any subsidiary or entity under the ownership control of the above public entities

AMENDMENTS TO SCHEDULES OF THE PFMA

The Minister of Finance, acting in terms of Sections 47 and 48 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), made the following additions and removals to the listing and classification of public entities in the Schedules. The amendments were effected in Government Gazette No. 42474, Notice number 693 dated 24 May 2019.

SCHEDULE 3

OTHER PUBLIC ENTITIES

Part A: National Public Entities

Listings

Name	Effective date
1. Financial Sector Conduct Authority	24 May 2019

Removals

Name	Effective date
1. Financial Services Board	24 May 2019

Part B: National Government Business Enterprises

Removals

Name	Effective date
1. Ncera Farms (Pty) Ltd	24 May 2019

Part C: Provincial Public Entities

Removals

Province	Name	Effective date
Limpopo	1. Limpopo Liquor Board	24 May 2019

end