



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 9

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

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 2014/15 01.
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 **ITEM** and **ASSET** segments.
3. Items shown in **red** indicate that the item have been removed/deleted, **blue** indicates that the item have been changed/re-named, while **green** implies that a new item have been created/added.

ITEM SEGMENT

Compensation of employees

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

Goods and Services

Contractors

2. The following items have been created on request from National Prosecuting Authority (NPA)

CONTRACTORS: PRIVATE FIRM: LEGAL COST

This item caters for appointments of outside legal counsel in terms of the section 38 of the National Prosecuting Act.

CONTRACTORS: CURATORS

This item caters for court appointed curators.

Illustration of items created on the chart

4 5 6	SEGMENT DETAIL NUMBER	POSTLEV
CONTRACTORS	353	N
CONTRCTRS:CURATORS	4894	N
CONTRCTRS:CURATOR FEES	4895	N
CONTRCTRS:CURATOR FEES	4896	Y
OWN CONTRCTRS:CURATOR FEES	4897	Y
CONTRCTRS:CURATOR EXPENSES	4898	N
CONTRCTRS:CURATOR EXPENSES	4899	Y
OWN CONTRCTRS:CURATOR EXPENSES	4900	Y
CONTRACTORS:PVT FIRM:LEGAL COST	4901	N
CONTRACTORS:PVT FIRM:LEGAL ADVI	4902	Y
OWN CONTRACTORS:PVT FIRM: ADVICE	4903	Y

Inventory

- An item has been created for sport and recreation equipment that meets a definition of inventory.

Illustration of items created on the chart

4 5 6 7	SEGMENT DETAIL NUMBER	POSTLEV
INV:OTHER SUPPLIES	330	N
INV:ASSTS FOR DSTR	905	N
INV ASSTS DSTR:SPORTS&RECR EQUIP	4861	N
INV ASSTS DSTR:SPORTS&RECR EQUIP	4862	Y
OWN INV ASSTS DSTR:SPORTS&RECR E	4863	Y

Consumable

- An item has Consumables Household Supplies: Veterinary Supplies has been removed from the chart.

Illustration of items deleted on the chart

4 5 6	SEGMENT DETAIL NUMBER	POSTLEV
CONS SUPPLIES	331	N
CONS: VETERINARY SUP	4864	N
CONS: VETERINARY SUP	4865	Y
OWN CONS: VETERINARY SUP	4866	Y

5. An item has been created for Consumables Household Supplies: Animal Food & Medical Supplies has been created to cater for animal medicine and food which meets as definition of consumables.

Illustration of items created on the chart

4 5 6	SEGMENT DETAIL NUMBER	POSTLEV
CONS SUPPLIES	331	N
CONS: ANML FOOD& MED SUP	4891	N
CONS: ANML FOOD& MED SUP	4892	Y
OWN CONS: ANML FOOD& MED SUP	4893	Y

Transactions in Financial Assets and Liabilities

6. An item has been created under Transactions in Financial Assets and Liabilities category for revenue received from old debtors which was not previously recognised by the department as receivables to departmental revenue.

Illustration of items created on the chart

2 3 4	SEGMENT DETAIL NUMBER	POSTLEV
TRANS IN FIN ASSETS&LIABILITIES	15	N
REV:RECOVERIES OF ACCRUED REV	4871	N
REV:RECOVERIES OF ACCRUED REV	4872	Y

Transfers and Subsidies

7. The following transfer payments have been introduced to the chart :

Illustration of item created on the chart

2 3 4 5 6	SEGMENT DETAIL NUMBER	POSTLEV
TRANSFERS AND SUBSIDIES	7	N
DEPARTMENTAL AGENCIES & ACCOUNTS	41	N
TRNSF&SUB:DEPARTMENTAL AGENCIES	310	N
PROVINCIAL DEPARTMENTAL AGENCIES	795	N
PROV DA:EL GUILD CO	4868	Y
PROV DA:FS ARTS & CULTURE COUNC	4799	Y
PROV DA:WC IDZ LICENSING COMPANY	4890	Y
PROV DA: NC ECON DEVEL AGENCY	4874	Y
TRANSFERS TO NATIONL DEPT AGENCY	796	N
CIVILIAN SECRETARIAT FOR POLICE	4888	Y
MUN INFRA SUPPORT AGENCY	4889	Y

SAPDA	4859	Y
TRADITIONAL AFFAIRS	4904	Y
FOREIGN GOV&INTERNATIONAL ORGAN	43	N
LIMCOM	4870	Y
SUBSCRIPTION FS FORN GOV&INT ORG	269	N
SUB FEES:AUC	4905	Y
SUB FEES:AFRC CRRE SERV ASS LVL	4875	Y

Assets, Liabilities & Equity

Assets

8. The following items were created under Assets category. The items are used in PPALS interface.

Illustration of item created on the chart

2	3	4	5	SEGMENT DETAIL NUMBER	POSTLEV	
				ASSETS	17	N
				CURRENT ASSETS	33	N
				PPALS:CA	4884	N
				PPALS DEBTORS ACCOUNT CA	4885	Y
				PPALS DEBT CONTROL ACCOUNT CA	4886	Y
				PPALS RECEIVABLE INTEREST CA	4886	Y

ASSET SEGMENT

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

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 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 2014