



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

COMMUNICATION PROCESS FOR THE SUBMISSION OF REQUESTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) TECHNICAL COMMITTEE

Purpose

The purpose of this communication is to provide national and provincial departments with the process to be followed when sending requests for revisions to the SCOA Technical Committee for consideration.

Discussion

The SCOA Technical Committee was established as part of the implementation of the SCOA in April 2004, with the mandate to manage the SCOA implementation as well as the further development and improvement of the chart in a structured and efficient manner.

As part of the SCOA implementation in April 2004 the committee implemented a communication process to be followed between the Committee and Departments when calls are registered for consideration. This process was set out in detail in section seven (7) of the learner's toolkit on the New Economic Reporting Format.

On 1 April 2008 the SCOA Committee implemented a series of adjustments to the chart and in order to ensure an efficient flow of information, the Committee would like to reaffirm and recommend the following process when changes are requested to the chart of accounts.

Before effecting a change to the SCOA, the Technical Committee has to confirm the following:

- Verify whether the item requested has already been accommodated in the SCOA;
- Investigate the treatment of similar transactions in other departments, in order to recommend standardized practice on such transactions; and
- Deliberate all outstanding issues on a bi-weekly basis.

When considering the above process, in the context of numerous requests from across the country, it is obvious that the administrative burden placed on the Technical Committee could become substantial. To optimise the process for amending the SCOA, the Committee has designed the attached form (Annexure A) to be completed by a department requesting an amendment to the SCOA. This annexure is available in electronic format on the SCOA Website.

Departments should note that the quality of information in the submission largely dictates the efficiency with which requests are evaluated and finalized. After completing and printing the form, the necessary approval from the Chief Financial Officer or her/his delegate (at least the level of Director) is required. This affords the Chief Financial Officer the opportunity to evaluate and co-ordinate submissions within the department, allowing the opportunity to resolve the query without involving the Committee. The Technical Committee often receives the same request several times, from different officials in a department, and this process will ensure that such requests are coordinated by the Office of the Chief Financial Officer of the Department.

In the case of provincial departments, once the form has been signed by the Chief Financial Officer or her/his delegate it must be forwarded to the Provincial Treasury for their consideration. The Provincial Treasury will then consider the request, and only if the Provincial Treasury is not in the position to resolve the matter, will it be referred to the SCOA technical committee for consideration. The committee will redirect requests received directly from provincial departments back to the Provincial Treasury for consideration.

National departments must submit requests directly to the SCOA Technical Committee, via the Chief Financial Officer or her/his delegate (at least the level of Director) once the attached query form is completed.

All signed and completed forms should be submitted to the National Treasury, via e-mail to scoa@treasury.gov.za. Once received by the SCOA technical committee, the request will be acknowledged within two to three working days, with a reference number and projected timeframe for resolving the matter raised.

As part of the roll-out of the second phase of SCOA, post 1 April 2008, the National Treasury initiated a process of capacity building and skills transfer within provinces whereby provincial officials have been trained to act as SCOA representatives in the provinces. These officials have been introduced to the finer intricacies of the new SCOA and would be in a position to assist other officials with SCOA related queries. It is proposed that these officials be used as a first point of contact for assistance and support before any official calls are logged with the Committee. In the event of any request not being resolved at this level, the SCOA Technical Committee will be available for assistance in this regard. Contact details of these officials are included as Annexure B of this note.

All chart of accounts related documents i.e. the Reference Guide to the New Economic Reporting Format, classification circulars, workshop and training presentations and the latest Excel version of the SCOA can be found on the SCOA website. The website can be accessed via the National Treasury website at www.treasury.gov.za – follow the Treasury links at the bottom of the webpage. The SCOA documents are also available through the Vulindlela website at www.vulindlela.gov.za – follow the external links. The Websites of the Office of the Accountant General and financial systems, BAS, also provides for the classification circulars and the latest version of the chart.

The SCOA technical committee would like to express their thanks and appreciations to all Provincial Treasuries and Departments for assisting in making the SCOA transformation process a success.

Please contact the SCOA technical committee via the **SCOA call center at (012) 315 5311** if further clarity or discussion is required regarding the above. Alternatively, practitioners can communicate via email, by sending a concise mail to scoa@treasury.gov.za

Regards

SCOA Technical Committee

Date: 17 September 2008



**STANDARD CHART OF ACCOUNTS (SCOA)
ADDITION OF A CODE TO A SEGMENT OF THE CHART
REQUEST FORM**

In order to process your request please complete all the columns provided as shown in the example below.

SEGMENT							AGGREGATION ITEM NON POSTING LEVEL	AGGREGATION LEVEL	CODE DESCRIPTION	BRIEF DESCRIPTION/DEFINITION
Please tick the relevant segment to be changed										
Project	Objective	Fund	Asset	Item		Region				
				Receipts	Payments		ALE			
				x			Cash and cash equivalents	5	Bank accounts	Interest earned form cash balance in commercial bank accounts
					x		Subscription fees foreign governemnts and international organisations	4	Subscription fees EU	Payment of annual subscription fees to the EU
		x					Earmarked	6	EU	Payment of annual subscription fees to the EU

Example 1: Please cater for the item/code 'bank accounts' in the revenue chart, as a sub-item to 'cash and cash equivalents'. 'Cash and cash equivalents' is on level 5 on the revenue chart. The item 'bank accounts' will refer to 'interest earned on the cash in commercial bank accounts.

Example 2: A new transfer payment has been introduced in the department of Foreign Affairs in the adjusted estimates for the subscription fees payable to EU. The amounts are also earmarked and should be monitored as specifically and exclusively earmarked. changes should be made in the fund and item segment.

Completed by:	
Designation:	
Contact number:	
E-mail address:	
Date:	

The table below contains the information of the provincial representatives trained.¹

Provincial SCOA representatives			
Surname	Name	Telephone number	e-mail address
Freestate			
Viljoen	C - Cathy	(051) 405 5254	cathyv@treasury.fs.gov.za
Strauss	C - Carine	(051) 405 5254	carines@treasury.fs.gov.za
Smit	DJ - Neil	(051) 405 5254	smitn@treasury.fs.gov.za
Visser	PA - Peter	(051) 403 3679	visserp@treasury.fs.gov.za
Coangae	MV	(051) 405 5559	mcoangae@treasury.fs.gov.za
Durow	Q	(051) 405 5246	queenie@treasury.fs.gov.za
Slabbert	MV	(051) 405 5330	michelle@treasury.fs.gov.za
Limpopo			
Malatji	TJ	(015) 291 5413	malatjiti@limtreasury.gov.za
Senna	VO	(015) 291 5413	sennavo@limtreasury.gov.za
Hoon	C	(015) 291 5413	hoonc@limtreasury.gov.za
Lekganyane	J	(015) 291 5413	lekganyanej@limtreasury.gov.za
Sinthumule	AT	(015) 291 5413	sinthumuleat@limtreasury.gov.za
Nevhotalu	H	(015) 291 5413	nevhtaluh@limtreasury.gov.za
Western Cape			
Jackson	K - Kemal	(021) 483 6121	kejackso@pgwc.gov.za
Latimer	J - Jeffery	(021) 483 8621	ljeffery@pgwc.gov.za
Du Preez	K - Kevin	(021) 483 4756	kdupree@pgwc.gov.za
Nicol	A - Andre	(021) 483 5657	ahnicol@pgwc.gov.za
Pick	A - Analiese	(021) 483 4501	apick@pgwc.gov.za
Kwazulu-natal			
Clark	D - Dave	(033) 897 4308	dave.clark@kzntreasury.gov.za
Mpumalanga			
Radebe	L - Lucky	(013) 766 4380	liradebe@mpg.gov.za
Msimango	L - Lazarus	(013) 766 6741	Lsimango@mpg.gov.za
Nkentshane	J - Johan	(013) 766 4147	MNKENTH@mpg.gov.za

Surname	Name	Telephone number	e-mail address
Gauteng			
Rasevhetshela	R - Rudzani	(011) 355 8364	Rudzani.Rasivhetshela@gauteng.gov.za
Mosimane	K - Keorapetse	(011) 355 8756	Keorapetse.Mosimane@gauteng.gov.za
Matsena	P - Portia	(015) 291 5413	matsena.portia@gauteng.gov.za
Mogase	J - Jacqueline	(011) 355 7386	jacquelinem@gpg.gov.za
Koeberg	C - Cecil	(011) 689 6521	cecilk@gpg.gov.za
Kieser	B - Brenda	(011) 689 6472	brendaki@gpg.gov.za
Mac Lean	S - Scott	(011) 689 6414	walter.macclean@gauteng.gov.za
Litabe	L - Likope	(011) 355 0236	likope.litabe@gauteng.gov.za
Botsane	M - Montwedi	(011) 355 3819	montwedi.botsane@gauteng.gov.za
Northern cape			
Oosthuizen	W - Willie	(053) 830 5236	woosthuizen@ncpg.gov.za
Harnoster	V - Vernon	(053) 8308253	vharnoster@ncpg.gov.za
Shuping	C - Carol	(053) 830 8276	cshuping@ncpg.gov.za
Moduane	L - Lebogang	(053) 830 8276	lmoduane@ncpg.gov.za
Botes	R - Rochelle	(053) 830 8276	rbotes@ncpg.gov.za
Asiaya	Z - Zande	(053) 830 8279	zasiaya@ncpg.gov.za
Du Toit	V - Vicky	(053) 839 1726	vdutoit@grand.ncape.gov.za
Steenkamp	D - Daleen	(053) 830 8432	dsteenkamp@treasury.gov.za
Magade	K - Karabelo	(053) 830 8271	kmagade@ncpg.gov.za
North West			
Mokgothu	O - Ogopoleng	(018) 387 3152	ogopoleng@nwpg.gov.za
Varghese	G - George	(018) 387 3973	vgeorge@nwpg.gov.za
Pule	V - Violet	(018) 387 5680	monyadip@nwpg.gov.za
Eastern Cape			
Kwatsha	N - Nomvula	(040) 609 3647	nomvula.kwatsha@impilo.ecprov.gov.za
Koranteng	I - Isaac	(040) 609 4910	isaac.koranteng@treasury.ecprov.gov.za
Tuswa	M - Mlamli	(040) 609 5753	mlamli.tuswa@treasury.ecprov.gov.za
Gqoli	N - Nomise	(040) 608 4222	nomise.gqoli@yahoo.com
Bosire	S - Sam	(040) 609 4865	sam.bosire@treasury.ecprov.gov.za

¹ Please inform SCOA Technical Committee if any of the above contacts details need to be changed.