



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 31

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) The purpose of this circular is to inform government departments' financial practitioners of the changes made to the Standard Chart of Accounts (SCOA COR 5 20 21 02) in the first quarter of 2020/21 financial year (1 April 2020 to 30 June 2020).

1. 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 20.21.02 for detailed changes implemented.
2. Items shown in **red** indicate that they have been deleted/ removed; **blue** indicates that they have been changed/renamed, and **green** implies that a new item has been created/added in the chart. Updates to version 5 20.21.02 of the chart includes changes communicated in classification circular 30 published.
3. Departments are requested to ensure that, where necessary, the PERSAL and BAS links are updated.

FUND SEGMENT

4. New additions to the Fund Segment have been introduced and aligned to the supplementary budget 2020 as tabled on the 24th May in parliament.

OBJECTIVE SEGMENT

5. No changes were made to this segment.

RESPONSIBILITY SEGMENT

6. This segment is not standardised. Therefore, departments need to maintain the structure in this segment according to their needs in alignment to their organizational structure.

ITEM SEGMENT

PAYMENTS

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

TRANSFERS AND SUBSIDIES

8. Details of transfers and subsidies in the SCOA have been aligned to details in the approved in the 2020 supplementary budget on transfers and subsidies. These are not individually listed in this classification circular as they are department-specific.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

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

RECEIPTS

10. No changes were made to Receipts category.

ASSETS, LIABILITIES & EQUITY

11. A new item has been added under Assets, liabilities and equity. This item is to be used when the department is acting as an agent of a Public Entity in terms of revenue collection, and pays over the money collected to the Public Entity.

Figure 1. Chart Illustration of the item added

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
					4	N
				ASSETS, LIABILITIES & EQUITY		
				LIABILITIES	98	N
				CURRENT LIABILITIES	100	N
				MONEY COLL TO BE PAID-PUB ENT:CL	4088	N
				MONEY COLL TO BE PAID-PUB ENT:CL	4089	Y

ASSETS SEGMENT

12. No changes were made to this segment.

REGIONAL SEGMENT

13. No changes were made to this category of payments

Contact information

14. 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.
15. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 3 July 2020