



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 32

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

1. The purpose of this circular is to inform government departments' financial practitioners of the changes made to the SCOA COR 5 in the second quarter of 2020/21 financial year.
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 20.21.03 for detailed changes implemented.
3. 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.
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 aligned to the published Adjusted Appropriation Bill and Adjusted Division of Revenue Bills for 2020 and distributed to the relevant departments. Major changes relate to fund allocations made in respect of the Presidential Employment Intervention (PEI). The PEI is a specific and exclusively appropriated fund allocation and the chart changes have been aligned to reflect it a such. Budget documents are available on the National Treasury's website:

<http://www.treasury.gov.za/documents/mtbps/2020/default.aspx>

6. Changes to the existing conditional grants have also been incorporated into the chart to ensure that there is appropriate reporting on Presidential Employment Intervention allocations. Details of the fund segment changes are included in annexure A.

OBJECTIVE SEGMENT

7. No changes were made to this segment.

RESPONSIBILITY SEGMENT

8. 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.

INFRASTRUCTURE SEGMENT

9. A new item was added under the category Non-Infrastructure Current for Inventory Assets for distribution: Biological assets that is linked to the same item in the item segment.

Figure 1. Chart Illustration of the item added

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
	EXPENDITURE				1	N
	NON INFRASTRUCTURE				8	N
	NON INFRASTRUCTURE: CURRENT				9	N
	NON INFRASTRUCTURE: CURRENT				26	N
				N/I S/A CUR:INV ASS DST BIO ASST	128	Y

ITEM SEGMENT

PAYMENTS

COMPUTER SERVICES

10. A new item **Sita Electronic Document Delivery System** has been added under Computer Services category for payments made specifically to SITA where PERSAL salary slips will be delivered to recipients via email.

Figure 2. Chart Illustration of the item added

1	2	3	4	5	6	SEGMENT DETAIL NO	POST LEV
	PAYMENTS					7	N
	PAYMENTS					35	N
	GOODS AND SERVICES					600	N
	COMPUTER SERVICES					657	N
	SITA COMPUTER SERVICES					705	N
					SITA ELECTRON DOC DEL SYS (EDD)	5253	Y

INVENTORY ASSETS FOR DISTRIBUTION

11. Some departments acquire capital assets for distribution as part of their service delivery mandate. These assets should be classified as inventory only if they meet the definition of inventory. A new item **Inventory Assets for Distribution: Biological Assets** has been added under this category for the purchase of biological assets such as cattle for distribution to households.

Figure 3. Chart Illustration of the item added

1	2	3	4	5	SEGMENT DETAIL NO	POST LEV
	PAYMENTS				7	N
	PAYMENTS				35	N
	GOODS AND SERVICES				600	N
	INV:ASSTS FOR DSTR				682	N
				INV ASSTS DSTR: BIOLOGICAL ASSETS	5301	Y

TRANSFERS AND SUBSIDIES

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

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

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

RECEIPTS

14. No changes were made to the Receipts category.

ASSETS, LIABILITIES & EQUITY

15. No changes were made to the Assets, Liabilities and Equity category.

ASSETS SEGMENT

16. No changes were made to this segment.

REGIONAL SEGMENT

17. No changes were made to this category of payments

Contact information

18. 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.
19. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>

Regards,
SCOA Technical Committee
Date: 6 November 2020

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
								1	N
								2	N
								21	N
								37	N
								155	Y
								22	N
								41	N
								57	N
								1408	N
								1409	Y
								72	N
								156	N
								1565	Y
								74	N
								131	N
								422	Y
								132	N
								1604	Y
								79	N
								141	N
								1567	Y
								1568	Y
								1569	Y
								1570	Y
								1571	Y
								56	N
								1605	Y
								1606	Y
								58	N
								91	N
								1572	Y
								1573	Y
								1574	Y
								60	N
								96	N
								1575	Y
								71	N
								1451	N
								1596	Y
								1576	Y
								1577	Y
								1578	Y
								1579	Y
								1580	Y
								1581	Y
								1582	Y
								1583	Y
								1584	Y
								1585	Y
								1586	Y
								1587	Y
								1588	Y

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POST LEV
								1	N
								2	N
								22	N
								41	N
								71	N
								1451	N
								1589	Y
								1590	Y
								1591	Y
								1592	Y
								1593	Y
								1594	Y
								1595	Y
								66	N
								1454	N
								1597	N
								468	N
								469	N
								475	N
								1324	N
								1325	N
								1326	Y
								1327	Y
								1562	Y
								1563	Y
								1496	N
								1497	N
								1498	Y
								1499	Y
								1500	N
								1501	Y
								1502	Y
								1560	Y
								1561	Y
								479	N
								1117	N
								1118	N
								1120	Y
								1121	Y
								1119	N
								1122	Y
								1123	Y
								1598	N
								1599	Y
								1600	Y
								481	N
								507	N
								534	Y
								535	Y
								1602	Y
								1603	Y

Annexure A
Provincial Revenue Fund Core

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POST LEV
FUNDING							1	N
CONDITIONAL GRANT PAYMENTS							6	N
HEALTH							366	N
COMPREHENSIVE HIV, AIDS&TB GRANT							607	N
COMMUNITY OUTREACH SERVICE COMP							608	N
COMMUNITY OUTREACH SERVICE COMP							609	Y
GEN ACC:COMM OUTREACH SERV COMP							610	Y
PEI:COMMUNITY OUTREACH SERV COMP							671	Y
GEN ACC PEI:COMM OUTR SERV COMP							672	Y
STATUTORY HR, TRAIN& DEV GRANT							642	N
TRAINING & DEVELOPMENT COMPONENT							643	N
TRAINING&DEVELOPMENT COMPONENT							645	Y
GEN ACC:TRAIN&DEV COMPNENT							646	Y
STATUTORY HUMAN RESOURCES COMP							644	N
STATUTORY HUMAN RESOURCES COMP							647	Y
GEN ACC:STATUTORY HR COMPONENT							648	Y
PEI: STATUTORY HR COMPONENT							673	Y
GEN ACC PEI: STATUTORY HR COMP							674	Y
SOCIAL DEVELOPMENT							372	N
EARLY CHILDHOOD DEVELOPMNT GRANT							589	N
ECD CENTRE MAINTENANCE GRANT							590	N
ECD CENTRE MAINTENANCE							591	Y
GEN ACC:ECD CENTRE MAINTENANCE							592	Y
ECD SUBSIDY EXPANSION GRANT							593	N
ECD SUBSIDY EXPANSION							594	Y
GEN ACC:ECD SUBSIDY EXPANSION							595	Y
PEI:EARLY CHILDHOOD DEV GRANT							675	N
PEI:EARLY CHILDHOOD DEV GRANT							676	Y
GEN ACC:PEI EARLY CHIL DEV GRANT							677	Y
TRANSPORT							374	N
PROV ROAD MAIN GR:ROAD MAIN COMP							562	N
PROV ROAD MAIN GR:ROAD MAIN COMP							563	Y
GEN ACC:PR RD MNT GR:RD MNT COMP							564	Y
PEI PROV RD MAIN GR:RD MAIN COMP							678	Y
GEN ACC:PEI PR RD MNT GR:RD MNT							679	Y