



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 37

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 third quarter of the 2021/22 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 21.22.04 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. Amendments to the segment have been aligned to the published Adjusted Appropriation Bill and Division of Revenue Bill and distributed to the relevant departments.

OBJECTIVE SEGMENT

6. No changes were made to the segment.

RESPONSIBILITY SEGMENT

7. No changes were made to the segment.

INFRASTRUCTURE SEGMENT

8. No changes were made to the segment

ITEM SEGMENT

COMPENSATION OF EMPLOYEES

9. No changes were made to the segment

GOODS AND SERVICES

10. A new item has been created under Agency and Support Services category for A&S/O/S: EDUCATION/GENL ASSISTANT' BAS code 005441. This item is for payments of stipends for Education or General Assistants appointed on a contractual basis; appointments are not made against any post in terms of the approved establishment of the departments, and not in terms of the Public Service Act. This item has been created to facilitate the link for the newly created Persal allowance code 0705 'YOUTH EMPLOYMENT STIPEND'

Figure 1. Chart Illustration of item added to the chart

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			5	N
			GOODS AND SERVICES		26	N
				AGENCY&SUPRT/OUTSOURCED SERVICES	638	N
				A&S/O/S:EDUCATION/GENL ASSISTANT	5441	Y

A new item was added under Agency and Outsourced services for cleaners and screeners. This item is for payments of cleaners and screeners appointed on a contractual basis; appointments are not made against any post in terms of the approved establishment of the department, and not in terms of the Public Service Act. This item has been created to facilitate the link of two Persal allowance codes namely: Code 0703 'COVID SCREENERS' and Code 0704 'COVID CLEANERS'

Figure 2. Chart Illustration of item added to the chart

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			5	N
			GOODS AND SERVICES		26	N
				AGENCY&SUPRT/OUTSOURCED SERVICES	638	N
				A&S/O/S:CLEANERS	5442	Y

11. A new item has been added under Consumables Supplies: Household Supplies category to cater for expenditure of small items used in sewing such as buttons, zips and thread and other sewing accessories.

Figure 3. Chart Illustration of item added to the chart

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS						1	N
PAYMENTS						5	N
GOODS AND SERVICES						26	N
CONS SUPPLIES						612	N
CONS SUPP:HOUSEHOLD SUPPLIES						685	N
CONS HOUS SUP:HABERDASHERY						5631	Y

A new item has been added under Consumables Supplies: Household Supplies. This item caters for beauty products such as make-up, hair products and nail products used for the purpose of enhancing the physical attractiveness of clients.

Figure 4. Chart Illustration of item added to the chart

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS						1	N
PAYMENTS						5	N
GOODS AND SERVICES						26	N
CONS SUPPLIES						612	N
CONS SUPP:HOUSEHOLD SUPPLIES						685	N
CONS HOUS SUP:BEAUTY PRODUCTS						5650	Y

TRANSFERS AND SUBSIDIES

12. Details of transfers and subsidies in the SCOA have been aligned to details in the approved AENE and AEPRE on transfers and subsidies. The items are not individually listed in the classification circular as they are departmental-specific.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

13. A new item has been added under Purchase/Construction of Capital Assets category to cater for non-pensionable allowance to employees permanently employed in the construction of new fixed structures (Own Account). Non-Pensionable means that the allowance does not contribute in the calculation of the employee's contribution to the GEPF.

Figure 5. Chart Illustration of item added to the chart

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS								1	N
PUR/CONST CAPITAL ASSETS								7	N
BUILDINGS & OTHER FIX STRUCT								35	N
OTHER FIXED STRUCTURES								600	N
NEW OTHER FIXED STRUCTURES								676	N
CONSTRUCTN:NEW OTHER FIX STRUCT								735	N
NEW OTH FIX STR:COMP OF EMPLOYES								4328	N
NEW OFST:S&W:NON PENSION ALL RES								5623	Y

14. A new item has been added under purchase/construction of capital assets to cater for non-pensionable allowance to employees permanently employed in the upgrade and additions of other fixed structures (Own Account). Non-Pensionable means that the allowance does not contribute in the calculation of the employee's contribution to the GEPP.

Figure 6. Chart Illustration of item added to the chart

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS								1	N
PUR/CONST CAPITAL ASSETS								7	N
BUILDINGS & OTHER FIX STRUCT								35	N
OTHER FIXED STRUCTURES								600	N
EXISTNG OTHER FIXED STRUCTURES								677	N
UPGRADES AND ADDITIONS: OTHER FIXED STRUCTURES								737	N
UP&ADD:OTH FIX STR:COMP OF EMPL								4319	N
U&A OFST:S&W:NONPENSION ALL RES								5649	Y

RECEIPTS

15. No changes were made to the segment

ASSETS, LIABILITIES & EQUITY

16. No changes were made to the Assets, Liabilities and Equity category in the item segment.

ASSETS SEGMENT

17. A new category of assets under non-residential buildings has been added to cater for monuments and memorials that are not declared as heritage assets.

Figure 7. Chart Illustration of item added to the chart

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
ASSET RELATED					1	N
	BUILD & OTHER FIXED STRUCTURES				3	N
		NON-RESIDENTIAL BUILDINGS			25	N
			MONUMENTS AND MEMORIALS		964	N
				MONUMENTS AND MEMORIALS	965	Y

REGIONAL SEGMENT

18. No changes were made to the segment.

Contact information

19. 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.

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

Regards,

SCOA Technical Committee

Date: 12 January 2022