



CLASSIFICATION CIRCULAR 41

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 2022/23 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 22.23.04 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.

FUND SEGMENT

4. Fund Segment amendments have been aligned to the published Adjustments Appropriation Act, 2022 and Division of Revenue Amendment Bill, 2022 and distributed to the relevant departments.

OBJECTIVE SEGMENT

5. Objective Segment amendments have been aligned to the published Adjusted Estimates of National Expenditure (AENE) 2022 and the Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) 2022 and distributed to the relevant departments.

RESPONSIBILITY SEGMENT

6. No changes were made to the segment.

INFRASTRUCTURE SEGMENT

7. No changes were made to the segment.

ITEM SEGMENT

GOODS AND SERVICES

Property Payments

8. The following item has been created under the *Property Payments* category for levies paid to a body corporate.

Figure 1. Chart Illustration of the item created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			5	N
			GOODS AND SERVICES		26	N
				PROPERTY PAYMENTS	615	N
				P/P:BODY CORPORATE LEVIES	6028	Y

TRANSFERS AND SUBSIDIES

9. Details of other transfers and subsidies listed on the chart of accounts have been aligned to the approved AENE and AEPRE. The items are not individually listed on the classification circular as they are department specific.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

10. No changes were made to the payments for capital assets category in the item segment.

RECEIPTS

11. The following item has been created under the *Travel Documents* category. The item is used to allocate the revenue received from passport issued to government officials who travel on official business.

Figure 2. Chart Illustration of the item created

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS						2	N
		SALES GOODS & SERV NON CAP ASS					12	N
			SALE GOODS&SERV PRODUCED BY DEPT				13	N
				ADMINISTRATIVE FEES:RECEIPTS			102	N
					REGISTRATION: RECEIPTS		124	N
						TRAVEL DOCUMENTS	169	N
						PASSPORTS(OFFICIAL)	6090	Y

ASSETS, LIABILITIES & EQUITY

12. The following items have been removed from the *Current Assets* sub-category. Unauthorised expenditure is classified under the *Net Assets* category as illustrated in the next section.

Figure 3. Chart Illustration of the items removed

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					4	N
				ASSETS, LIABILITIES & EQUITY		
				ASSETS	95	N
				CURRENT ASSETS	96	N
				UNAUTHORISED EXPENDITURE:CA	861	N
				UNAUTHORISED EXP: DEPT VOTE:CA	1796	Y
				UNAUTHORISED EXP: STATUTORY:CA	1797	Y

NET ASSETS

13. The following items have been created. These accounts control the amount of unauthorised expenditure that has been identified and expensed against voted and statutory funds with or without funding; and the clearing thereof.

Figure 4. Chart Illustration of the items created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					4	N
				ASSETS, LIABILITIES & EQUITY		
				NET ASSETS	772	N
				NET ASSETS	773	N
				UNAUTHORISED EXPENDITURE:NA	6039	N
				UNAUTHORISED EXP: DEPT VOTE:NA	6040	Y
				UNAUTHORISED EXP: STATUTORY:NA	6041	Y

ASSETS SEGMENT

14. The following asset has been added under the Non-Residential Buildings category.

Figure 5. Chart Illustration of the assets created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
				ASSET RELATED		
				BUILD & OTHER FIXED STRUCTURES	3	N
				NON-RESIDENTIAL BUILDINGS	25	N
				ABLUTION FACILITIES	967	N
				ABLUTION FACILITIES	968	Y

REGIONAL SEGMENT

15. No changes were made to the segment.

Contact information

16. 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.

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

Regards,

SCOA Technical Committee

Date: 31 December 2022