



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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To:
Chief Financial Officers
Head of Provincial Treasuries
Provincial Accountants General

SCOA TONING AND BAS RE-IMPLEMENTATION – 01 APRIL 2025

PURPOSE

The purpose of this communiqué is to inform departments of the planned toning of the chart of accounts (SCOA) together with the financial systems (BAS) re-implementation to be implemented on 1 April 2025.

BACKGROUND

As part of the budgeting and reporting reforms, the SCOA Technical Committee and the BAS Support team periodically review the utilisation of the accounts, and the quality of data produced.

Since the previous toning and re-implementation effective from 01 April 2017, the SCOA Technical Committee and the BAS Support team identified areas for improvement. These include processes that enhance the accurate use of the economic reporting format (ERF) to ensure consistent classification of transactions. There are significant delays in processing times due to the size of data on the financial system (BAS).

CONSIDERATIONS

A comprehensive review of the data accumulated over the past seven years and discussions with National Treasury stakeholders including departments, have confirmed the following major updates are required which necessitate SCOA toning and BAS system re-implementation:

- Cumulative maintenance of the classification and categorisation of payments and receipts primarily specified in the SCOA classification circulars issued over the years;
- Budget structures that align with the reporting frameworks to improve government's ability to extract meaningful statistics for monitoring expenditure at national and provincial levels;
- Clean up the existing segment structures to address the processing delays;

- Tagging requirements for Gender Responsive Budget (GRB) and Climate Budget Tagging (CBT); and;
- More transparent budgeting and reporting on Information and Communication Technology (ICT) spending.

CHANGE MANAGEMENT AND SUPPORT

The SCOA Technical Committee and the BAS Support team will issue classification circular/s and BAS notice/s to assist departments in implementing the latest changes. Sessions with departments will also be accommodated where requested.


PREPARATION PROCESS

A summary of the estimated dates for the system preparation processes is provided below.

- End of September 2024 – COR to be made available to allow departments to capture the structure timeously.
- End November 2024 – New segment structures loaded onto BAS and provided to departments.
- February and March 2025 – Substructures created and loaded. Additionally, departments should conclude these processes:
 - PERSAL and LOGIS interface mappings completed
 - Systems user IDs created.
 - Departments using other sub-systems that interface with the BAS system should accommodate the changes.
- End February 2025 – Objective structures verified with appropriation bills and budget documentation and signed off by national and provincial treasuries.

CONCLUSION

The SCOA Technical Committee and BAS Support team trust that, with your commitment to achieving high-quality budgeting and reporting data, SCOA toning, and BAS re-implementation will proceed effectively.



Busi Motlhabedi

**CHIEF DIRECTOR: PUBLIC FINANCE
STATISTICS**

Date: 20 August 2024



Lindy Bodewig

**CHIEF DIRECTOR: TECHNICAL
SUPPORT SERVICES**

Date: 21 August 2024