



TO SCOA USERS

NOTICE NUMBER 1 OF 2023/24

REMOVAL AND RE-CREATION OF PREPAYMENTS, ADVANCES AND DEPOSITS ITEMS

PURPOSE

1. The purpose of this document is to inform affected government departments' financial practitioners of the updates done in the following categories:
 - PREPAYMENTS AND ADVANCES: NON-CURRENT ASSETS, and
 - DEPOSITS: NON CURRENT ASSETS
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.

DISCUSSION

3. It came to the attention of the SCOA Technical Committee that the items stated in paragraph 1 above have been created without matching fields. Matching fields are required for these items. Therefore, the Committee removed those items with no matching fields and recreated them with necessary matching fields. The newly created items contain two matching fields which are: **MISCELLANEOUS** and **YEAR/MONTH (YYYYMM)**
4. Departments are requested to obtain **BAS Detail Reports** to determine if the items mentioned in paragraph 1 above with no matching fields were used to post transactions. If transactions were posted against the mentioned items, correction journals must be done between the incorrect items (without matching fields) and the newly created items (with matching fields).
5. The descriptions of the items are the same in the various segments. Therefore, care must be exercised that the correct segments are used on the correction journals. We have added **(REM)** as a prefix before the name of each removed item. To access these items, departments will have to log requests with the BAS Call Centre to activate the removed items before they process the correction journal. The removed item will then only be activated for the journal to be processed after which it will be de-activated again.
6. The illustration below depicts items that were deleted (in red and proceeded by REM prefix) and new items replacing them (in green).

Illustration: The updated chart showing the deleted and new items

4 5 6 7	SEGMENT DETAIL NUMBER	POSTING LEVEL
PREPAYMENTS & ADVANCES:NCA	760992	N
PREPAYMNT&ADV:DOMESTIC:NCA	815992	N
ADVANCES:DOM:NCA	852992	N
ADV:DOM:PRIVATE ENTERPRISES:NCA	886992	N
ADVANCES TO PRIV ENTERPRISES:NCA	1873992	Y
(REM) ADV:DOM:MUNICIPALITIES:NCA	6209992	N
(REM) ADV TO MUNICIPALITIES:NCA	6210992	Y
(REM)ADV:DOM:PUBLIC CORPORTN:NCA	6211992	N
(REM)ADV TO PUBLIC CORPORTN:NCA	6212992	Y
ADV:DOM:MUNICIPALITIES:NCA	6493992	N
ADV TO MUNICIPALITIES:NCA	6494992	Y
ADV:DOM:PUBLIC CORPORTN:NCA	6495992	N
ADV TO PUBLIC CORPORTNS:NCA	6496992	Y
ADVANCES:FOREIGN:NCA	854992	N
RENTAL ADVANCES:FOREGN:NCA	913992	N
RENTAL ADVANCES:FOREIGN:NCA	1876992	Y
(REM) DEPOSITS:NCA	6213992	N
(REM) DEPOSIT:DOMESTIC:NCA	6214992	N
(REM)DEP MUNICIPALITIES:DOM:NCA	6215992	Y
(REM)DEP PRIV ENTERPRISE:DOM:NCA	6216992	Y
(REM)DEP PUB CORPORTNS:DOM:NCA	6217992	Y
(REM)DEPOSIT:FOREIGN:NCA	6218992	N
(REM)DEPOSIT:FOREIGN:NCA	6219992	Y
DEPOSITS:NCA	6497992	N
DEPOSIT:DOMESTIC:NCA	6498992	N
DEP MUNICIPALITIES:DOM:NCA	6499992	Y
DEP PRIV ENTERPRISE:DOM:NCA	6500992	Y
DEP PUB CORPORTNS:DOM:NCA	6501992	Y
DEPOSIT:FOREIGN:NCA	6502992	N
DEPOSIT:FOREIGN:NCA	6503992	Y

Contact information

7. 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.
8. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>.

Regards,

SCOA Technical Committee

Date: 27 November 2023