



TO SCOA USERS

NOTICE NUMBER 2 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: CURRENT ASSETS, and
 - CURRENT LIABILITIES
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 some items stated in paragraph 1 above have been created without matching fields. Matching fields are required for these items. Therefore, the Committee removed the items with no matching fields and recreated them with the 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 amending the incorrect items (without matching fields) to 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. The prefix (**REM**) has been added 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).

Figure 1: Chart illustration of PREPAYMENTS:CA items deleted

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY						4	N
	ASSETS						95	N
	CURRENT ASSETS						96	N
	PREPAYMENTS & ADVANCES:CA						2020	N
	PREPAYMENTS:CA						2024	N
	(REM)PREPAYMENTS:DOMESTIC:CA						2025	N
	(REM)PREPMNT:DOM:GOODS & SERV:CA						2026	Y
	(REM)PREPMNT:DOM:CAPITAL ASS:CA						2029	Y

Figure 2: Chart illustration of PREPAYMENTS:CA items created

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY						4	N
	ASSETS						95	N
	CURRENT ASSETS						96	N
	PREPAYMENTS & ADVANCES:CA						2020	N
	PREPAYMENTS:CA						2024	N
	PREPAYMENTS:DOMESTIC:CA						6557	N
	PREPMNT:DOM:GOODS & SERV:CA						6560	Y
	PREPMNT:DOM:CAPITAL ASS:CA						6561	Y

Figure 3: Chart illustration of CURRENT LIABILITIES items deleted

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY				4	N
	LIABILITIES				98	N
	CURRENT LIABILITIES				100	N
	(REM)MONEY COLL TO BE PAID-PUB				5236	N
	(REM)MONEY COLL TO BE PAID-PUB				5237	Y

Figure 4: Chart illustration of CURRENT LIABILITIES items created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY				4	N
	LIABILITIES				98	N
	CURRENT LIABILITIES				100	N
	MONEY COLL TO BE PAID-PUB ENT:CL				6564	N
	MONEY COLL TO BE PAID-PUB ENT:CL				6565	Y

Contact information

7. Please contact the SCOA project team 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: 11 March 2024