



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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**Date: 25 March 2017**

**TO: SCOA USERS**

**NOTICE NUMBER 01 OF 2017/18**

**ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)**

#### **PURPOSE**

1. The purpose of this document is to inform all government financial practitioners of the upcoming late changes to Infrastructure segment for the chart of account to be implemented **01 April 2017**. These changes are unavoidable and the Committee would like to apologize for the inconvenience this will cause as this will result in delays in finalizing the budgets of the departments in the financial systems (BAS).

#### **DISCUSSION**

2. The chart of account to be implemented 01 April 2017 has been designed to be able to facilitate the category links between the Infrastructure, Asset and Item Segment. This was done so in order to eliminate the inconsistencies as a result of the incorrect combination. It is therefore very important that we ensure that the system will be able to achieve this by ensuring that the number of combination options available to the users are limited.
3. During the testing of the category combinations it was established that there is still chances of inconsistencies due to the availability of the multiple options to the users. This is illustrated by the combination in table 1.1. The changes as captured in table 1.2 were proposed and implemented to ensure that the category links would at best eliminate chances on inconsistencies when transacting on the system.
4. The Classification Circular together with the publication of the Chart of Accounts (excel version) will be issued separately, in the same manner as they have always been issued on the SCOA website. This document is a notice to inform departments of the planned change to be made on the Chart of Accounts as well as the financial system (BAS). At the time of writing this notice some of the codes were not created as new category links still needed to be created in the background table. Once created departments will be informed accordingly.

**SCOA Notice 01 2017/18**

Table 1.1 The current extract of the chart of accounts

<b>EXTRACT OF THE CURRENT CHART</b>								
<b>INFRASTRUCTURE SEGMENT COR5 VER 17.18.01</b>								
1	2	3	4	5	SDNO	POST LEV	CATEGORIES: ITEM	CATEGORIES:ASSETS
EXPENDITURE					1992	N		
NON INFRASTRUCTURE					8992	N		
NON INFRASTRUCTURE: CURRENT					9992	N		
NON INFRASTRUCTURE: CURRENT					26992	N		
<b>NON INFRA/ST ALONE:MINOR ASSETS</b>					<b>50992</b>	<b>Y</b>	<b>PREFAB&amp;PORTABLE BUILD&lt;R5000 BIOLOGICAL ASSET&lt;R5000 HERITAGE ASSET&lt;R5000 MACHINERY &amp; EQUIPMENT&lt;R5000 TRANSPORT ASSETS&lt;R5000 SOFTW &amp; INTANGIBLE ASSETS&lt;R5000 SPECIALISED MILITRY ASSETS&lt;R5000</b>	<b>BUILDINGS&amp;OTHER FIXED STRUCTURES MACHINERY &amp; EQUIPMENT HERITAGE ASSETS BIOLOGICAL ASSETS SPECIALISED MILITARY ASS LAND &amp; SUBSOIL ASSETS SOFTW&amp;INTANGIBLE CAPITAL ASSETS</b>
NON INFRASTRUCTURE: CAPITAL					10992	N		
NON INFRASTRUCTURE: CAPITAL					28992	N		
<b>NON INFRASTRUCTURE: STANDALONE CAPITAL</b>					<b>54992</b>	<b>Y</b>	<b>MACHINERY &amp; EQUIPMENT HERITAGE ASSETS BIOLOGICAL ASSETS SPECIALISED MILITARY ASS LAND &amp; SUBSOIL ASSETS SOFTW&amp;INTANGIBLE CAPITAL ASSETS</b>	<b>MACHINERY &amp; EQUIPMENT HERITAGE ASSETS BIOLOGICAL ASSETS SPECIALISED MILITARY ASS LAND &amp; SUBSOIL ASSETS SOFTW&amp;INTANGIBLE CAPITAL ASSETS</b>
NON INFRA:LEASES					16992	N		
<b>NON INFRA:FINANCE LEASES (CAP)</b>					<b>40992</b>	<b>Y</b>	<b>FINANCE LEASES TRNSP EQP FINANCE LEASES OTH MACH&amp;EQUIP</b>	<b>TRANSPORT EQUIPMENT MACHINERY &amp; EQUIPMENT</b>
<b>NON INFRA:OPERATING LEASES (CUR)</b>					<b>17992</b>	<b>Y</b>	<b>OPERATING LEASE:OTHER MACH&amp;EQUIP OPERATING LEASE:TRANSPORT EQUIP</b>	<b>TRANSPORT EQUIPMENT MACHINERY &amp; EQUIPMENT</b>

Table 1.2 Proposed changes to the chart of accounts

<b>NEW CHANGES</b>											
<b>INFRASTRUCTURE SEGMENT COR5 VER 17.18.01</b>											
1	2	3	4	5	6	SDNO	POST LEV	CATEGORIES: ITEM	BAS CODES	CATEGORIES:ASSETS	BAS CODES
EXPENDITURE						1992	N				
NON INFRASTRUCTURE						8992	N				
NON INFRASTRUCTURE: CURRENT						9992	N				
NON INFRASTRUCTURE: CURRENT						26992	N				
NON INFRA/ST ALONE:MINOR ASSETS						50992	N				
<b>NON INFRA S/A CUR:PRE&amp;PORT BUILD</b>						<b>84992</b>	<b>Y</b>	<b>PREFAB&amp;PORTABLE BUILD&lt;R5000</b>	<b>719992</b>	<b>BUILD &amp; OTHER FIXED STRUCTURES</b>	<b>3992</b>
<b>NON INFRA S/A CUR:BIOLOG ASSETS</b>						<b>85992</b>	<b>Y</b>	<b>BIOLOGICAL ASSETS</b>	<b>698992</b>	<b>BIOLOGICAL ASSETS</b>	<b>164992</b>
<b>NON INFRA S/A CUR:HERIT ASSETS</b>						<b>86992</b>	<b>Y</b>	<b>HERITAGE ASSETS</b>	<b>699992</b>	<b>HERITAGE ASSETS</b>	<b>5992</b>
<b>NON INFRA S/A CUR:MACHINERY&amp;EQP</b>						<b>87992</b>	<b>Y</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>700992</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>27992</b>
<b>NON INFRA S/A CUR:TRANSP EQUIP</b>						<b>88992</b>	<b>Y</b>	<b>TRANSPORT EQUIPMENT</b>	<b>701992</b>	<b>TRANSPORT EQUIPMENT</b>	<b>28992</b>
<b>NON INFRA S/A CUR:SOFT&amp;INT ASSTS</b>						<b>89992</b>	<b>Y</b>	<b>SOFTWARE &amp; INTANGIBLE ASSETS</b>	<b>702992</b>	<b>SOFTW&amp;INTANGIBLE CAPITAL ASSETS</b>	<b>16992</b>
<b>NON INFRA S/A CUR:SPEC MIL ASSTS</b>						<b>90992</b>	<b>Y</b>	<b>SPECIALISED MILITARY ASSETS</b>	<b>703992</b>	<b>SPECIALISED MILITARY ASS</b>	<b>374992</b>
NON INFRASTRUCTURE: CAPITAL						10992	N				
NON INFRASTRUCTURE: CAPITAL						28992	N				
NON INFRASTRUCTURE: STANDALONE CAPITAL						54992	N				
<b>NON INFRA S/A CAP:BIO ASSETS</b>						<b>91992</b>	<b>Y</b>	<b>BIOLOGICAL ASSETS</b>	<b>39992</b>	<b>BIOLOGICAL ASSETS</b>	<b>164992</b>
<b>NON INFRA S/A CAPP:HERIT ASSETS</b>						<b>92992</b>	<b>Y</b>	<b>HERITAGE ASSETS</b>	<b>37992</b>	<b>HERITAGE ASSETS</b>	<b>5992</b>
<b>NON INFRA S/A CAP:LAND&amp;SUB ASSTS</b>						<b>93992</b>	<b>Y</b>	<b>LAND&amp;SUBSOIL ASSETS</b>	<b>40992</b>	<b>LAND &amp; SUBSOIL ASSETS</b>	<b>11992</b>
<b>NON INFRA S/A CAP:OTH MACH&amp;EQP</b>						<b>94992</b>	<b>Y</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>602992</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>27992</b>
<b>NON INFRA S/A CAP:TRANSP EQUIP</b>						<b>95992</b>	<b>Y</b>	<b>TRANSPORT EQUIPMENT</b>	<b>601992</b>	<b>TRANSPORT EQUIPMENT</b>	<b>28992</b>
<b>NON INFRA S/A CAP:SOFT&amp;INT ASSTS</b>						<b>96992</b>	<b>Y</b>	<b>SOFTWARE &amp; INTANGIBLE ASSETS</b>	<b>41992</b>	<b>SOFTW&amp;INTANGIBLE CAPITAL ASSETS</b>	<b>16992</b>
<b>NON INFRA S/A CAP:SPEC MIL ASSTS</b>						<b>97992</b>	<b>Y</b>	<b>SPECIALISED MILITARY ASSETS</b>	<b>38992</b>	<b>SPECIALISED MILITARY ASS</b>	<b>374992</b>
NON INFRA:LEASES						16992	N				
NON INFRA:FINANCE LEASES (CAP)						40992	N				
<b>NON INFRA:FINANCE LEASES OTH MACH EQP</b>						<b>80992</b>	<b>Y</b>	<b>FINANCE LEASES OTH MACH&amp;EQUIP</b>	<b>1591992</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>27992</b>
<b>NON INFRA:FINANCE LEASES TRANSPORT EQP</b>						<b>81992</b>	<b>Y</b>	<b>FINANCE LEASES TRNSP EQP</b>	<b>1571992</b>	<b>TRANSPORT EQUIPMENT</b>	<b>28992</b>
NON INFRA:OPERATING LEASES (CUR)						17992	N				
<b>NON INFRA:OPERATING LEASES OTH MACH EQP</b>						<b>82992</b>	<b>Y</b>	<b>OPERATING LEASE:OTHER MACH&amp;EQUIP</b>	<b>1011992</b>	<b>OTHER MACHINERY &amp; EQUIPMENT</b>	<b>27992</b>
<b>NON INFRA:OPERATING LEASES TRANSPORT EQP</b>						<b>83992</b>	<b>Y</b>	<b>OPERATING LEASE:TRANSPORT EQUIP</b>	<b>1012992</b>	<b>TRANSPORT EQUIPMENT</b>	<b>28992</b>

## **CHANGES TO BE IMPLEMENTED**

6. Changes discussed in this notice will be effective as from *Friday, 17<sup>th</sup> March 2017* in the Chart of Accounts as well as the financial systems (BAS). New background category links must be created as well as the new codes as illustrated in table 1.2. Once created they will be made available to all.

## **CONTACT INFORMATION**

Please contact the SCOA Technical Committee via the **SCOA call center at (012) 315 5311**, or by sending a concise mail to [scoa@treasury.gov.za](mailto:scoa@treasury.gov.za) if further clarity or discussion is required regarding the changes highlighted above.

Regards,

SCOA Technical Committee

Date: 25 March 2017