

Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 18 OF 2019

THE PREMIER

THE MINISTER OF ECONOMIC OPPORTUNITIES

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF SOCIAL DEVELOPMENT

THE MINISTER OF TRANSPORT AND PUBLIC WORKS

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV. B GERBER)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)

THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)

THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MS A SMIT)

THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)

THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)

THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)

THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)

THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)

THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUY)

THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (ADV. C SMITH)

THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)

THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)

THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)

THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)

THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)

THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (VACANT)

THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)

THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)

THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)

THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)

THE CHIEF FINANCIAL OFFICER (MS A SMIT)

For information

THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV. E PRETORIUS)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (VACANT)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS RH SLINGER)
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS JA HENDRICKS) (ACTING)
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 5: CLASSIFICATION CIRCULAR 24

PURPOSE

1. To inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA) version 5.19.20.01 (Annexure A), contained in SCOA Classification Circular No. 24 dated 05 April 2019.
2. This Circular focuses on the changes in the ITEM and ASSET SEGMENTS.

FUND SEGMENT

3. This segment has been aligned to the published Appropriation and Division of Revenue Bills for 2019.

OBJECTIVE SEGMENT

4. Programme structures of provincial departments were updated and aligned to their budget statements.

RESPONSIBILITY SEGMENT

5. This segment is non-standardised and therefore departments need to amend according to their needs.

ITEM SEGMENT

PAYMENTS

Compensation of Employees

6. No changes were made to this category.

Goods and Services

7. The following posting-level items were added:

under SITA COMPUTER SERVICES

- **BARNOWL MAINFRAME TIME**
- **BAUD MAINFRAME TIME**
- **JYP MAINFRAME TIME**

under CONTRACTORS

- **CONTRCTRS: ABBATOIR SERVICES**

under AGENCY AND OUTSOURCED SERVICES

- **A&S/O/S: BIOCONTROL SERVICES**
- **A&S/O/S: EPWP WORKERS**
- **A&S/O/S: FIRE SERVICES**
- **A&S/O/S: WASTE SERVICES**

under INVENTORY MATERIALS AND SUPPLIES

- **INV MAT&SUP: OHS KIT**

under CONSUMABLES

- **CONS: OHS KIT**

Transfer and Subsidies

8. The following transfer payments' descriptions have been aligned to the list of public entities listed in the PFMA schedule 1, 2, 3A, 3B, 3C and 3D:

- **PROVINCIAL AND LOCAL GOVERNMENTS**
- **DEPARTMENTAL AGENCIES AND ACCOUNTS**

Please refer to chart version 5 19.20.01 for detailed changes implemented.

9. The following transfer payments' descriptions have been aligned to details as approved in the Estimates of National Expenditure (ENE):

- **HIGHER EDUCATION INSTITUTIONS**
- **FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS**
- **PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE**
- **NON PROFIT INSTITUTIONS**
- **HOUSEHOLDS**

Please refer to chart version 5 19.20.01 for detailed changes implemented.

Purchase/Construction of Capital Assets

Machinery and Equipment

10. The following posting-level items were added:

under TRANSPORT EQUIPMENT

- **MOBILE FRIDGES**

under OTHER MACHINERY AND EQUIPMENT

- **AUTOMATED WEATHER STATION**

under SOFTWARE AND INTANGIBLE ASSETS

- **ELECTRONC BOOKS/MANUALS/JOURNALS**

ASSET SEGMENT

Buildings and Other Fixed Structures

Non-Residential Buildings

11. A new asset description under STORAGE AND MARKETING FALICITY was added:

- **FRESH PRODUCE MARKET**

Machinery and Equipment

Other Machinery and Equipment

12. The following asset descriptions were added:

Under AUTOMATED WEATHER STATION

- **AUTOMATED WEATHER STATION**

Under ELECTRIC WIRE AND POWER DISTRIBUTION

- **GENERATOR**

Under FARM/AGRICULTURE EQUIPMENT

- **BOOM SPRAY**

- **DISC HARROW**

- **HARROW**

- **PLANTERS**

- **PLOUGHING MACHINE**

Under SECURITY EQUIPMENT, SYSTEMS, MATERIALS: FIXED

- **BOOM GATES**

Transport Equipment

Under TRANSPORT EQUIPMENT

- **MOBILE FRIDGES**

RECEIPTS

Sales of Goods and Services Non Capital Assets

Administrative Fees: Receipts

13. A new receipt item was added:
under LICENCES/PERMITS/FEES: RECEIPTS
- **WASTE BUREAU SERVICES**

Sales: Capital Assets

Sales: Other Machinery & Equipment

14. New receipt items were added:
under SALES: OTHER MACHINERY & EQUIPMENT
- **SALES: FIX IND&MOV AIR CONDITIONR**
- under SALES: FARM/AGRICULTURE EQUIPMENT
- **SALES: FARM/AGRICULTURE EQUIPMENT**
 - **SALES: TRACTOR**

Transactions in Financial Assets and Liabilities

Revenue: Financial Assets: Receipts: Public Sector: Departmental Agency

15. New receipt items were added:
Under REVENUE: FINANCIAL ASSETS: RECEIPTS: PUBLIC SECTOR: DEPARTMENTAL AGENCY
- **REV: FA:REC:PUB SEC: DEPT AGENCY**
 - **REV: FA:REC: PUBSEC: DEP AGN SANRAL**

ASSETS, LIABILITIES AND EQUITY

CURRENT LIABILITIES

16. A new current liability item was added:
under DEPOSITS RECEIVED: CURRENT LIABILITIES
- **STUDENT DEPOSITS**

REQUIRED

17. Departments to take cognisance of the content of the SCOA Classification Circular 24 issued by National Treasury.
18. Kindly direct all queries in this regard to the Provincial SCOA Champion at Shaun.Manuel@westerncape.gov.za
19. Your co-operation in this regard will be highly appreciated.

A handwritten signature in black ink, appearing to read 'A Reddy', written in a cursive style.

MR A REDDY
DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING
DATE: 16 May 2019



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 24

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 5

1. The purpose of this circular is to inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA).
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 19.20.01 for detailed changes implemented.
3. Departments should note that this circular only focuses on ITEM and ASSET segments. Items shown in **red** indicate that they have been deleted/ removed; **blue** indicates that they have been changed/re-named, and **green** implies that a new item has been created/added in the chart.
4. Departments are requested to ensure that where necessary the PERSAL and BAS links are updated.

FUND SEGMENT

5. Changes to the Fund Segment have been aligned to the published Appropriation Bill and Division of Revenue Bills for 2019 and distributed to the relevant departments. Please refer to chart version 19.20.01 in this regard.

OBJECTIVE SEGMENT

6. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament (ENE) and the Legislatures (EPRE).
7. Where a programme and sub-programme name changed, the entire programme and its sub-programmes were recreated in the financial system. Departments must activate the entire new structure and re-link the codes to the various transversal systems for interfaces

RESPONSIBILITY SEGMENT

8. This segment is non-standardised therefore, departments need to amend the structure according to their needs in terms of the requirements of their organisational structure.

ITEM SEGMENT

PAYMENTS

COMPENSATION OF EMPLOYEES

9. No changes were made to this category of payments.

GOODS AND SERVICES

COMPUTER SERVICES

10. New items **Barnowl, Baud and JYP Mainframe Time** have been added for payments related to main frame time for different system. Items have been only allocated to respective departments.

Table 24.1 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|-------------------|-------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | | 7 | N |
| | | PAYMENTS | | | | 35 | N |
| | | | GOODS AND SERVICES | | | 600 | N |
| | | | | COMPUTER SERVICES | | 657 | N |
| | | | | | SITA COMPUTER SERVICES | 705 | N |
| | | | | | BARNOWL MAINFRAME TIME | 4629 | Y |
| | | | | | BAUD MAINFRAME TIME | 4630 | Y |
| | | | | | JYP MAINFRAME TIME | 4731 | Y |

CONTRACTORS

11. A New item **Contractors: Abattoir Services** has been added for payments for abattoir services rendered.

Table 24.2 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|------------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | CONTRACTORS | 637 | N |
| | | | | CONTRCTRS:ABBATOIR SERVICES | 4596 | Y |

AGENCY AND OUTSOURCED SERVICES

12. A New item **Agency and Outsourced Services: Biocontrol Services** has been added for payments of outsourced biocontrol services rendered.

Table 24.3 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|---|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | AGENCY&SUPRT/OUTSOURCED SERVICES | 638 | N |
| | | | | A&S/O/S: BIOCONTROL SERVICES | 4600 | Y |

AGENCY AND OUTSOURCED SERVICES

13. A New item **Agency and Outsourced Services: EPWP Workers** has been added for payments of outsourced EPWP workers.

Table 24.4 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|----------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | AGENCY&SUPRT/OUTSOURCED SERVICES | 638 | N |
| | | | | A&S/O/S: EPWP WORKERS | 4601 | Y |

AGENCY AND OUTSOURCED SERVICES

14. A New item **Agency and Outsourced Services: Fire Services** has been added for payments of outsourced firefighting services.

Table 24.5 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|-----------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | AGENCY&SUPRT/OUTSOURCED SERVICES | 638 | N |
| | | | | A&S/O/S: FIRE SERVICES | 4602 | Y |

Standard Chart of Accounts (SCOA) Version 5 19.20.01 – Classification Circular 24

AGENCY AND OUTSOURCED SERVICES

15. A New item **Agency and Outsourced Services: Waste Services** has been added for payments of outsourced waste management services.

Table 24.6 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|-----------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | AGENCY&SUPRT/OUTSOURCED SERVICES | 638 | N |
| | | | | A&S/O/S:WASTE SERVICES | 4603 | Y |

INVENTORY MATERIALS AND SUPPLIES

16. A New item **Inventory Materials and Supplies: OHS Kit** has been added for payments of purchases of inventory OHS kit.

Table 24.7 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|--------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | INV:MATERIALS & SUPPLIES | 647 | N |
| | | | | INV MAT&SUP:OHS KIT | 4648 | Y |

CONSUMABLES

17. A New item **Consumables: OHS Kit** has been added for payments of purchases of consumable OHS kit.

Table 24.8 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|----------|--------------------|---------------------|-------------------------|-------------|
| | PAYMENTS | | | | 7 | N |
| | | PAYMENTS | | | 35 | N |
| | | | GOODS AND SERVICES | | 600 | N |
| | | | | CONS SUPPLIES | 612 | N |
| | | | | CONS:OHS KIT | 4647 | Y |

TRANSFERS AND SUBSIDIES

18. Items classified under Transfers and Subsidies have been aligned with the Estimates of National Expenditure (ENE) and Estimates of Provincial Revenue and Expenditure (EPRE) for 2019. Departments are requested to complete a new item addition form and provide detailed motivation for requesting transfers and subsidies line items to be added to the chart of accounts. Requests should be in line with classification circular 21 issued by the SCOA Technical Committee, a copy of the circular is available on the SCOA website.

PROVINCIAL AND LOCAL GOVERNMENTS

19. Transfer payments' descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D. Please refer to chart version 5 19.20.01 for detailed changes implemented.

DEPARTMENTAL AGENCIES AND ACCOUNTS

20. Transfer payments' descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D. Please refer to chart version 5 9.20.01 for detailed changes implemented.

HIGHER EDUCATION INSTITUTIONS

21. Transfer payments' descriptions have been aligned to details as approved in the ENE on transfers and subsidies to higher education organisations. Please refer to chart version 5 9.20.01 for detailed changes implemented.

FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

22. Transfer payments' descriptions have been aligned to details as approved in the ENE on transfers and subsidies to international organisations. Please refer to chart version 5 9.20.01 for detailed changes implemented.

PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE

23. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to public and private organisations. Detailed posting levels have been added as requested by individual departments. Break-down allowed has since been discontinued (please refer to classification circular 17 and 21 published on the SCOA website), however it was decided that details will be added on behalf of the departments.

24. Please refer to chart version 5 9.20.01 for detailed changes implemented.

Standard Chart of Accounts (SCOA) Version 5 19.20.01 – Classification Circular 24

NON PROFIT INSTITUTIONS (NPI)

25. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to non-profit institutions. Detailed posting levels have been added as requested by individual departments. Break-down allowed has since been discontinued (please refer to classification circular 17 and 21 published on the SCOA website), however it was decided that details will be added on behalf of the departments.

26. Please refer to chart version 5 9.20.01 for detailed changes implemented.

HOUSEHOLDS (HH)

27. Transfer payments' descriptions have been aligned to details as approved in the ENE and EPRE on transfers and subsidies to households. Please refer to chart version 5 9.20.01 for detailed changes implemented.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

MACHINERY AND EQUIPMENT

TRANSPORT EQUIPMENT

28. A New item **Mobile Fridges** has been added for payments of purchases of mobile fridges.

Table 24.9 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|--------------------------|-------------------------|-----------------------|-------------------------|-------------|
| | PAYMENTS | | | | 1 | N |
| | | PUR/CONST CAPITAL ASSETS | | | 7 | N |
| | | | MACHINERY AND EQUIPMENT | | 36 | |
| | | | | TRANSPORT EQUIPMENT | 601 | N |
| | | | | MOBILE FRIDGES | 4650 | Y |

MACHINERY AND EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

29. A New item **Automated Weather Station** has been added for payments of purchases of automated weather station.

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Table 24.10 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|----------|--------------------------|-------------------------|----------------------------------|-------------------------|-------------|
| | PAYMENTS | | | | 1 | N |
| | | PUR/CONST CAPITAL ASSETS | | | 7 | N |
| | | | MACHINERY AND EQUIPMENT | | 36 | N |
| | | | | OTHER MACHINERY & EQUIPMENT | 602 | N |
| | | | | AUTOMATED WEATHER STATION | 4611 | Y |

SOFTWARE AND INTANGIBLE ASSETS

30. A New item **ELECTRONIC BOOKS / MANUALS / JOURNALS** has been added for payments of purchases of electronic books / manuals / journals.

Table 24.11 Chart additions illustration

| 1 | 2 | 3 | 4 | SEGMENT DETAIL NO | POST LEV |
|---|----------|--------------------------|--|-------------------------|-------------|
| | PAYMENTS | | | 1 | N |
| | | PUR/CONST CAPITAL ASSETS | | 7 | N |
| | | | SOFTWARE & INTANGIBLE ASSETS | 41 | N |
| | | | ELECTRONIC BOOKS/MANUALS/JOURNALS | 4607 | Y |

ASSETS SEGMENT

BUILDINGS AND OTHER FIXED STRUCTURES

NON-RESIDENTIAL BUILDINGS

STORAGE AND FARM STRUCTURES

31. A New asset description **Fresh Produce Market** has been added under **Storage and Marketing Facilities** asset class.

Table 24.12 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | SEGMENT DETAIL NO | POST LEV |
|---|---------------|--------------------------------|---------------------------|-------------------------------|--------------------------------|-------------------------|-------------|
| | ASSET RELATED | | | | | 1 | N |
| | | BUILD & OTHER FIXED STRUCTURES | | | | 3 | N |
| | | | NON-RESIDENTIAL BUILDINGS | | | 25 | N |
| | | | | AGRICULTURE & FARM STRUCTURES | | 131 | N |
| | | | | | STORAGE AND MARKETING FACILITY | 363 | N |
| | | | | | FRESH PRODUCE MARKET | 923 | Y |

MACHINERY AND EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

32. A New asset description **Automated Weather Station** has been added under **Other Machinery and Equipment** asset class.

Table 24.13 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|---------------|-----------------------|-----------------------------|----------------------------------|-------------------------|-------------|
| | ASSET RELATED | | | | 1 | N |
| | | MACHINERY & EQUIPMENT | | | 4 | N |
| | | | OTHER MACHINERY & EQUIPMENT | | 27 | N |
| | | | | AUTOMATED WEATHER STATION | 931 | N |
| | | | | AUTOMATED WEATHER STATION | 932 | Y |

MACHINERY AND EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

33. A New asset description **Generator** has been added under **Electric Wire and Power Distribution** asset class.

Table 24.14 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---|---------------|-----------------------|-----------------------------|----------------------------------|-------------------------|-------------|
| | ASSET RELATED | | | | 1 | N |
| | | MACHINERY & EQUIPMENT | | | 4 | N |
| | | | OTHER MACHINERY & EQUIPMENT | | 27 | N |
| | | | | ELECTRIC WIRE&POWER DISTRIBUTION | 115 | N |
| | | | | GENERATOR | 879 | Y |

MACHINERY AND EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

34. New assets description **Boom Spray, Disc Harrow, Harrow, Planters and Plowing Machine** have been added under **Farm / Agriculture Equipment** asset class.

Standard Chart of Accounts (SCOA) Version 5 19.20.01 – Classification Circular 24

Table 24.15 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---------------|-----------------------|-----------------------------|----------------------------|------------------|-------------------------|-------------|
| ASSET RELATED | | | | | 1 | N |
| | MACHINERY & EQUIPMENT | | | | 4 | N |
| | | OTHER MACHINERY & EQUIPMENT | | | 27 | N |
| | | | FARM/AGRICULTURE EQUIPMENT | | 78 | N |
| | | | | BOOM SPRAY | 935 | Y |
| | | | | DISC HARROW | 936 | Y |
| | | | | HARROW | 937 | Y |
| | | | | PLANTERS | 938 | Y |
| | | | | PLOUGING MACHINE | 939 | Y |

MACHINERY AND EQUIPMENT

OTHER MACHINERY AND EQUIPMENT

SECURITY EQUIPMENT, SYSTEMS, MATERIALS

35. A New asset description **Boom Gates** have been added under **Security Equipment, Systems, Materials: Fixed** asset class.

Table 24.16 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | SEGMENT DETAIL NO | POST LEV |
|---------------|-----------------------|-----------------------------|----------------------------------|----------------------------------|---|-------------------------|-------------|
| ASSET RELATED | | | | | | 1 | N |
| | MACHINERY & EQUIPMENT | | | | | 4 | N |
| | | OTHER MACHINERY & EQUIPMENT | | | | 27 | N |
| | | | SECURITY EQUIPMNT,SYST,MATERIALS | | | 62 | N |
| | | | | SECURITY EQUIP,SYST,MATERALS:FIX | | 218 | N |
| | | | | BOOM GATES | | 880 | Y |

MACHINERY AND EQUIPMENT

TRANSPORT EQUIPMENT

36. A New asset description **Mobile Fridges** have been added under **Transport Equipment** asset class.

Table 24.17S Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | SEGMENT DETAIL NO | POST LEV |
|---------------|-----------------------|---------------------|----------------|----------------|-------------------------|-------------|
| ASSET RELATED | | | | | 1 | N |
| | MACHINERY & EQUIPMENT | | | | 4 | N |
| | | TRANSPORT EQUIPMENT | | | 28 | N |
| | | | MOBILE FRIDGES | | 933 | N |
| | | | | MOBILE FRIDGES | 934 | Y |

RECEIPTS

SALES OF GOODS AND SERVICES NON CAPITAL ASSETS

ADMINISTRATIVE FEES: RECEIPTS

37. A New receipt item **Waste Bureau Services** have been added under **Licences / Permits / Fees: Receipts**

Table 24.17 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | SEGMENT DETAIL NO | POST LEV |
|---|----------------------------------|---|---|---|---|-------------------------|-------------|
| | RECEIPTS | | | | | 2 | N |
| | SALES GOODS & SERV NON CAP ASS | | | | | 12 | N |
| | SALE GOODS&SERV PRODUCED BY DEPT | | | | | 13 | N |
| | ADMINISTRATIVE FEES:RECEIPTS | | | | | 102 | N |
| | LICENCES/PERMITS/FEES:RECEIPTS | | | | | 123 | N |
| | WASTE BUREAU SERVICES | | | | | 4674 | Y |

SALES: CAPITAL ASSETS

SALES: OTHER MACHINERY AND EQUIPMENT

38. New receipts items **Sales of Fixed Individual and Movable Air Conditioner, Sales of Farm / Agriculture Equipment and Sales of Tractors** have been added under **Sales of Other Machinery and Equipment**.

Table 24.18 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | SEGMENT DETAIL NO | POST LEV |
|---|---|---|---|---|---|-------------------------|-------------|
| | RECEIPTS | | | | | 2 | N |
| | SALES:CAPITAL ASSETS | | | | | 23 | N |
| | SALES:MACHINERY & EQUIPMENT | | | | | 4120 | N |
| | SALES:OTHER MACHINRY & EQUIPMENT | | | | | 4121 | N |
| | SALES:FIX IND&MOV AIR CONDITIONR | | | | | 4613 | Y |
| | SALES:FARM/AGRICULTURE EQUIPMENT | | | | | 4608 | N |
| | SALES:FARM/AGRICULTURE EQUIPMENT | | | | | 4612 | Y |
| | SALES:TRACTOR | | | | | 4609 | Y |

TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES

REVENUE: FINANCIAL ASSETS: RECEIPTS: PUBLIC SECTOR: DEPARTMENTAL AGENCY

39. New receipts items **REVENUE: FINANCIAL ASSETS: RECEIPTS: PUBLIC SECTOR: DEPARTMENTAL AGENCY** and **REVENUE: FINANCIAL ASSETS: RECEIPTS: PUBLIC SECTOR: DEPARTMENTAL AGENCY: SANRAL** have been added under **REVENUE: FINANCIAL ASSETS: RECEIPTS: PUBLIC SECTOR: OTHER GOVERNMENT UNITS**.

Table 24.19 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | SEGMENT DETAIL NO | POST LEV |
|---|----------------------------------|---|---|---|---|---|---|---|-------------------------|-------------|
| | RECEIPTS | | | | | | | | 2 | N |
| | TRANS IN FIN ASSETS&LIABILITIES | | | | | | | | 24 | N |
| | REVENUE: FINANCIAL ASSETS | | | | | | | | 116 | N |
| | REV:FA:RECEIVABLES | | | | | | | | 118 | N |
| | REV:FA:REC:PUBLIC SECTOR | | | | | | | | 137 | N |
| | REV:FA:REC:PUBLIC SEC:DOMESTIC | | | | | | | | 138 | N |
| | REV:FA:REC:PUB SEC:OTH GOV UNITS | | | | | | | | 172 | N |
| | REV:FA:REC:PUB SEC:DEPT AGENCY | | | | | | | | 197 | N |
| | | | | | | | | | 4729 | Y |
| | | | | | | | | | 4659 | Y |

ASSETS, LIABILITIES & EQUITY

LIABILITIES

CURRENT LIABILITIES

40. A New current liabilities items **Student Deposits** has been added under **Deposits Received: Current Liabilities**.

Table 24.20 Chart additions illustration

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | SEGMENT DETAIL NO | POST LEV |
|---|------------------------------|---|---|---|---|---|-------------------------|-------------|
| | ASSETS, LIABILITIES & EQUITY | | | | | | 4 | N |
| | LIABILITIES | | | | | | 98 | N |
| | CURRENT LIABILITIES | | | | | | 100 | N |
| | PAYABLES:CL | | | | | | 764 | N |
| | PAYABLES:DOMESTIC:CL | | | | | | 791 | N |
| | DEPOSITS RECEIVED:CL | | | | | | 820 | N |
| | STUDENT DEPOSITS | | | | | | 4730 | Y |

Contact information

41. 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.

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

Regards,

SCOA Technical Committee

Date: 5 April 2019