



Pro-Active College™
FREEDOMTHROUGHKNOWLEDGE

SCoA FOR BUDGET MANAGERS

This short course provides the learner with practical and in-depth knowledge of the Economic Reporting Format (ERF) and the Standard Chart of Accounts (SCoA) for the classification and allocation of financial transactions in national and provincial departments.

This short course aims to improve the capacity of public service budget managers and non-financial officials who deal indirectly with financial transactions within departments. It also contributes toward the improvement of budget and financial reporting information, to ensure that financial reporting is consistent, useful, relevant, and reliable.



Unit Standard
Aligned



Outcomes
Based

Designed and developed by National School of Government (NSG) and the National Treasury, this short course is aligned to the unit standards:

CLASSIFY RECEIPTS AND PAYMENTS IN ACCORDANCE WITH THE ECONOMIC REPORTING FORMAT (ERF)
(US: 377934)

CLASSIFY, ANALYSE AND REPORT ON THE ECONOMIC CLASSIFICATION USING ALL SEGMENTS OF THE STANDARD CHART OF ACCOUNTS (SCoA)
(US: 377973)

DETERMINE WHETHER A PAYMENT IS OF CURRENT OR CAPITAL NATURE
(US: 377953)

TARGET GROUP

This short course is designed for non-financial officials in the national and provincial spheres of government and is aimed at:

- programme managers;
- sub programme managers;
- officials in charge of a responsibility;
- line function managers and officials (engineers, architects, infrastructure components etc.);
- human resource practitioners; and
- budget, financial and policy analyst.

ABOUT US

Pro-Active College excels in the education, training and development of public and private sector officials. With its strong focus on practical workplace skills, Pro-Active College strives to facilitate measurable improvements in the productivity of client organisations.

Contact Us

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OUTCOMES

On completion of this short course, learners will be able to:

- classify receipts and payments in accordance with the ERF;
- determine whether a payment is of current or capital nature; and
- classify, analyse and report on the economic classification using all segments of the Standard Chart of Accounts (SCoA).

DURATION

Three day contact session

Benefits

The benefits of this short course include:

- understanding of the relationship between ERF and SCoA;
- understanding the format of ERF and SCoA tables;
- obtaining a practical understanding and application of the categories and definitions of receipts and payments;
- understanding of the content and use of the different segments in SCoA;
- practical usage of the SCoA segments for the allocation of transactions;
- determine whether payments are of a capital or current nature;
- differentiate between outsources and own account transactions;
- differentiate between infrastructure and non-infrastructure transactions; and
- practical means of identifying misallocated transactions.

Course Outline

This short course is part of a series of SCoA and ERF skills programmes. All SCoA and ERF skills programmes use the same learner's toolkit (Learner Guide) which consists of five chapters. The SCoA for Budget Managers short course covers chapters 1 to 5. The content of the five chapters is outlined below.

Chapter One: Introduction to the Economic Reporting Format (ERF) and the Standard Chart of Accounts (SCoA)

- Definition of key concepts
- The budget reform programme in the context of developing the ERF and SCoA
- Design standards and principles of the ERF and SCoA
- Financial management improvement through introducing the ERF and SCoA
- The link between the ERF, SCoA and financial management
- Outcomes of the review of the ERF and SCoA
- Roles and responsibilities of the ERF and SCoA
- National Treasury's commitment to supporting departments

Chapter Two: The Economic Classification - Understanding Key Definitions

- Definition of key concepts
- Introduction
- Receipts and categories of receipts
- Payments and categories of payments
- Balancing the government account

Chapter Three: Distinguishing between Current and Capital Payments

- Definition of key concepts
- Introduction
- Capital vs. current payments
- Stand-alone transactions
- Outsourced and own account transactions
- Non-infrastructure and infrastructure transactions

Chapter Four: Design and Structure of the Standard Chart of Accounts

- Definition of key concepts
- Introduction
- Infrastructure segment
- Project segment
- Objective segment
- Fund segment
- Item segment
- Asset segment
- Responsibility segment
- Regional segment

Chapter Five: Implementing the Economic Classification in the Segments of the Standard Chart of Accounts

- Definition of key concepts
- Introduction
- Item segment versus Economic Classification
- Relevant transaction types