



CLASSIFICATION CIRCULAR 39

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

1. The purpose of this circular is to inform government departments' financial practitioners of the changes made to the SCOA COR 5 in the first quarter of the 2022/23 financial year.
2. Changes to the chart are discussed according to each segment of the chart. Please refer to chart version 5 22.23.01 for the latest chart.

FUND SEGMENT

3. No changes were made to the segment.

OBJECTIVE SEGMENT

4. No changes were made to the segment.

RESPONSIBILITY SEGMENT

5. No changes were made to the segment.

INFRASTRUCTURE SEGMENT

6. No changes were made to the segment.

ITEM SEGMENT

TRANSFERS AND SUBSIDIES

7. Details of transfers and subsidies on the chart of accounts have been aligned to the approved ENE and EPRE. The items are not individually listed on the classification circular as they are department-specific.

PURCHASE / CONSTRUCTION OF CAPITAL ASSETS

8. No changes were made to the payments for capital assets category.

RECEIPTS

9. No changes were made to the receipts category in the item segment.

ASSETS, LIABILITIES & EQUITY

10. No changes were made to the Assets, Liabilities and Equity category in the item segment.

ASSETS SEGMENT

11. No changes were made to the segment

REGIONAL SEGMENT

12. No changes were made to the segment

Contact information

13. 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.
14. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 30 June 2022