



CLASSIFICATION CIRCULAR 60

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 Version 6 (V6)** in the second quarter of the 2026/27 financial year.
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 **SCOA COR V6 26.27.03** published in September 2026 for detailed changes implemented.
3. 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 to the chart.

FUND SEGMENT

4. No changes were made to the Fund Segment.

OBJECTIVE SEGMENT

6. No changes were made to the Objective Segment.

RESPONSIBILITY SEGMENT

7. No changes were made to the Responsibility Segment.

INFRASTRUCTURE SEGMENT

8. No changes were made to the Infrastructure Segment.

PROJECT SEGMENT

9. No changes were made to the Project Segment.

ITEM SEGMENT

Goods and services

10. An item ENTRANCE FEES has been created for the payment of admission fees to events, activities, or venues that require an entry fee, including sporting events, conferences, exhibitions, museums, concerts, presentations, ceremonies, and other similar activities.

Figure 1: Chart illustration of a newly added item

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			9	N
			GOODS AND SERVICES		14	N
				ADMINISTRATIVE FEES:PAYMENTS	70	N
				ENTRANCE FEES	4675	Y

Transfers and Subsidies

11. An item has been renamed from SCHOOL SUPPORT(OTH EDUC INSTIT) to SCH SUPP/SUBSIDIES(OTH EDU INST) to cater for Transfers and subsidies to independent schools. According to section 48 of the South African Schools Act (SASA) 84 of 1996, the provincial department of education may provide support to independent schools through subsidies for educational, operational, governance, and learner support purposes, including schools with delegated management and financial responsibilities. Independent schools may be eligible for a school subsidy if they satisfy the criteria outlined in section 176 of the Amended National Norms and Standards of School Funding (NNSSF 2026).

Figure 2: Chart illustration before the change

Figure 2: Chart illustration before the change						SEGMENT DETAIL NO	POSTING LEVEL
1	2	3	4	5	6		
	PAYMENTS					1	N
	TRANSFERS AND SUBSIDIES					10	N
	NON PROFIT INSTITUTIONS (NPI)					22	N
	NPI:PUBLIC SCHOOLS					177	N
	OTHER EDUCATIONAL INSTITUTIONS					1950	N
	SCHOOL SUPPORT(OTH EDUC INSTIT)					3310	Y

Figure 3: Chart illustration after the change

Figure 6: Chart illustration after the change						SEGMENT DETAIL NO	POSTING LEVEL
1	2	3	4	5	6		
	PAYMENTS					1	N
	TRANSFERS AND SUBSIDIES					10	N
	NON PROFIT INSTITUTIONS (NPI)					22	N
	NPI:PUBLIC SCHOOLS					177	N
	OTHER EDUCATIONAL INSTITUTIONS					1950	N
	SCH SUPP/SUBSIDIES(OTH EDU INST)					3310	Y

12. An item H/H EMPL S/BEN:JUD ACT 47 S9(A) under the category H/H:H/E:EMPLOYEE SOCIAL BENEFITS has been removed from the chart.

Figure 4: Chart Illustration of the deleted item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
						1	N
						9	N
						23	N
						155	N
						4663	Y

13. An item H/H EMPL S/BEN:JUD ACT 47 S9(B) under the category H/H:H/E:EMPLOYEE SOCIAL BENEFITS has been removed from the chart.

Figure 5: Chart illustration of the deleted item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
						1	N
						9	N
						23	N
						155	N
						4664	Y

14. An item NPI: PARTIAL CARE has been created to cater for expenditure made in line with section 76 of the Children's Act. As stated in the Act, partial care is provided when a person, whether for or without reward, takes care of more than six children on behalf of their parents or care-givers during specific hours of the day or night, or for a temporary period, by agreement between the parents or care-givers and the provider of the service, but excludes the care of a child (a) by a school as part of tuition, training and other activities provided by the school; (b) as a boarder in a school hostel or other residential facility managed as part of a school; or (c) by a hospital or other medical facility as part of medical treatment provided to the child.

Figure 6: Chart illustration of a newly added item

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
								1	N
								10	N
								22	N
								178	N
								2032	N
								2113	N
								2118	N
								4735	Y

15. Other details of Transfers and Subsidies items have not been individually listed in this Classification Circular as they are department-specific.

Purchase / Construction of Capital Assets

16. No changes were made to the Purchase / Construction of Capital Assets category.

Receipts

17. No changes were made to the Receipts category.

Assets, Liabilities, and Equity

18. No changes were made to the Assets, Liabilities, and Equity category.

ASSET SEGMENT

19. An asset KEYBOARDS, BAR CODE READERS, has been renamed to KEYBOARDS, BAR CODE READERS & PENS to cater for computer peripherals used for capturing, entering, scanning, or transmitting data to information systems.

Figure 7: Chart illustration before the change

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
ASSET RELATED						1	N
	MACHINERY & EQUIPMENT					4	N
		OTHER MACHINERY & EQUIPMENT				25	N
			COMPUTER EQUIPMENT			328	N
				COMPUTER PERIPHERALS		695	N
					KEYBOARDS, BAR CODE READERS	696	Y

Figure 8: Chart illustration after the change

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
ASSET RELATED						1	N
	MACHINERY & EQUIPMENT					4	N
		OTHER MACHINERY & EQUIPMENT				25	N
			COMPUTER EQUIPMENT			328	N
				COMPUTER PERIPHERALS		695	N
					KEYBOARDS, BAR CODE READERS & PENS	696	Y

REGIONAL IDENTIFIER SEGMENT

20. No changes were made to the Regional Identifier Segment.

CONTACT INFORMATION

21. Please contact the SCOA Technical Committee via the SCOA Call Centre at (012) 315 5311, or by sending a concise email to scoa@treasury.gov.za if further clarity or discussion is required regarding the changes highlighted above.
22. For updated versions of the SCOA COR database and classification circulars, please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 30 September 2026