



# national treasury

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## CLASSIFICATION CIRCULAR 50

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

1. This classification circular aims to inform government departments' financial practitioners of the changes made to the SCOA COR 5 in the **third quarter of the 2024/25 financial year**.
2. Changes to the chart are discussed according to each chart segment. Reasons for amendments to the chart are provided along with an illustration of the impact thereof. Please refer to SCOA Version 5 of 2024/25 (SCOA **COR 5 Version 24.25.03**) published in December 2024 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 in the chart.

### FUND SEGMENT

4. A fund G20 PRESIDENCY has been created for departments to capture spending relating to the G20 Presidency.

Figure 1: Chart illustration of the fund created.

1	2	3	4	5	SEGMENT NUMBER	POSTING LEVEL
EXPENDITURE:VOTED					1	N
DEPARTMENTAL APPROPRIATION					2	N
VOTED FUNDS DISCRETIONARY					21	N
DEPARTMENTAL VOTE					37	N
<b>G20 PRESIDENCY</b>					<b>2068</b>	<b>Y</b>

### OBJECTIVE SEGMENT

5. Objective Segment amendments have been aligned to the published Adjusted Estimates of National Expenditure (AENE) 2024 and the Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) 2024 and distributed to the relevant departments.

### RESPONSIBILITY SEGMENT

6. No changes were made to the Responsibility segment.

**INFRASTRUCTURE SEGMENT**

- 7. No changes were made to the Infrastructure segment.

**PROJECT SEGMENT**

- 8. New projects PRJ:G20 PRESIDENCY and NO PROJECT:G20 PRESIDENCY have been created for departments to capture spending related to the G20 Presidency.

Figure 2: Chart illustration of the projects created.

1	2	SEGMENT NUMBER	POSTING LEVEL
PROJECT		1	N
	PRJ:G20 PRESIDENCY	1404	Y
NO PROJECT		17	N
	G20 PRESIDENCY	1405	Y

**ITEM SEGMENT**

**Goods and Services**

**Minor Assets**

- 9. An item C/EQP<R5000:POINT OF SALES TERMN has been created for a type of user computing equipment costing less than R5000 primarily used in retail, hospitality, and other service-oriented environments to facilitate transactions and manage sales operations.

Figure 3: Chart Illustration of the item created.

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS							1	N
	PAYMENTS						5	N
		GOODS AND SERVICES					26	N
			MINOR ASSETS				654	N
				MACHINERY & EQUIPMENT<R5000			700	N
					EQP<R5000: COMPUTER EQUIPMENT		738	N
						C/EQP<R5000: POINT OF SALES TERMN	6705	Y

- 10. The item below was renamed from CONTRACTORS: FORENSIC INVESTIGATORS to CONTRACTORS: INVESTIGATION SERVICES. This item is used for the investigation services provided by contractors typically involved in conducting thorough examinations and analyses to uncover facts, gather evidence and provide insights into specific matters.

Figure 4: Chart Illustration before the change.

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
					5	N
					26	N
					637	N
					<b>4084</b>	<b>Y</b>

Figure 5: Chart Illustration after the change.

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
					5	N
					26	N
					637	N
					<b>4084</b>	<b>Y</b>

**Transfers and Subsidies**

- 11. Details of transfers and subsidies on the chart of accounts have been aligned to the approved ENE and EPRE. The items have not been individually listed in this Classification Circular as they are department specific.

**Purchase / Construction of Capital Assets**

- 12. An item POINT OF SALES TERMINAL has been created for user computing equipment primarily costing more than R5000 used in retail, hospitality, and other service-oriented environments to facilitate transactions and manage sales operations.

Figure 6: Chart Illustration of the item created.

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
								1	N
								7	N
								36	N
								602	N
								609	N
								<b>6704</b>	<b>Y</b>

**Receipts**

13. The item SALES: LIFTING & HANDLING EQUIP has been created for the sale of a broad category of machinery and tools designed to move, lift and handle materials safely and efficiently.

Figure 7: Chart Illustration of the item created.

1	2	3	4	5	SEGMENT DETAIL	POSTING LEVEL
RECEIPTS					2	N
SALES:CAPITAL ASSETS					23	N
SALES:MACHINERY & EQUIPMENT					4120	N
SALES:OTHER MACHINRY & EQUIPMENT					4121	N
<b>SALES:LIFTING &amp; HANDLING EQUIP</b>					<b>6805</b>	<b>Y</b>

**Assets, Liabilities and Equity**

14. As per the Modified Cash Standard (MCS), prepayments and advances are payments for goods, services or capital assets that are yet to be received and in the case of transfers and subsidies cash is yet to be earned by the recipient, in accordance with the agreement under which the payment is made.
15. An allocation to prepayments is made when the agreement involves the department with a non-governmental entity whereas an allocation to advances is only made when the agreement involves one or more government entities.
16. Therefore, the following items have been created on the chart for prepayments made to Private Enterprises and Non-Profit Institutions for different categories.

Figure 8: Chart Illustration of the items created.

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
ASSETS, LIABILITIES & EQUITY								4	N
ASSETS								95	N
CURRENT ASSETS								96	N
PREPAYMENTS & ADVANCES:CA								2020	N
PREPAYMENTS:CA								2024	N
PREPAYMENTS:DOMESTIC:CA								6557	N
<b>PREPMNT:DOM:PRIVATE ENTRPRIS:CA</b>								<b>6794</b>	<b>N</b>
<b>PREPMNT:DOM:PRIVATE ENTPR:G&amp;S:CA</b>								<b>6800</b>	<b>Y</b>
<b>PREPMNT:DOM:PRIVATE ENT:CAPEX:CA</b>								<b>6801</b>	<b>Y</b>
<b>PREPMNT:DOM:PRIVAT ENT:TRNSFR:CA</b>								<b>6802</b>	<b>Y</b>
PREPMNT:DOM:NPI:CA								6795	N
<b>PREPMNT:DOM:NPI:TRNSFR:CA</b>								<b>6803</b>	<b>Y</b>

**ASSET SEGMENT**

- 17. A new asset POINT OF SALES TERMINAL has been created for user computing equipment primarily used in retail, hospitality, and other service-oriented environments to facilitate transactions and manage sales operations.

Figure 9: Chart Illustration of the asset added.

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	ASSET RELATED					1	N
	MACHINERY & EQUIPMENT					4	N
	OTHER MACHINERY & EQUIPMENT					27	N
	COMPUTER EQUIPMENT					113	N
	POINT OF SALES TERMINAL					977	N
	POINT OF SALES TERMINAL					978	Y

**REGIONAL IDENTIFIER SEGMENT**

- 18. No changes were made to the Regional Identifier segment.

**CONTACT INFORMATION**

- 19. 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) for further clarification or discussion on the amendments mentioned above.
- 20. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>

Regards,  
 SCOA Technical Committee  
 Date: 31 December 2024