



CLASSIFICATION CIRCULAR 53

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 first quarter of the 2025/26 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 25.26.02** published in June 2025 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.
4. The **SCOA Change Request form** has been updated to align with the latest changes introduced in Classification Circular 51. These changes relate to the creation of new Transfers and Subsidies items by categorising them as either current, capital or both.
5. Refer to Annexure 1 attached to this Circular for steps to complete the form.

FUND SEGMENT

6. Fund Segment amendments have been aligned to the published Appropriation Bill 2025 and distributed to the relevant departments.

OBJECTIVE SEGMENT

7. Objective Segment amendments have been aligned to the published Estimates of National Expenditure (ENE) 2025 and the Estimates of Provincial Revenue and Expenditure (EPREs) 2025 and distributed to the relevant departments.

RESPONSIBILITY SEGMENT

8. No changes were made to the Responsibility Segment.

INFRASTRUCTURE SEGMENT

9. No changes were made to the Infrastructure Segment.

PROJECT SEGMENT

10. No changes were made to the Project Segment.

ITEM SEGMENT

Goods and services

11. An item LAB SERVICES: ENVIRONMENTAL has been created for testing air quality, detecting hazardous material, the safety of building material and identification and measurement of asbestos fiber.

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
				LABORATORY SERVICES	80	N
				LAB SERVICES:ENVIRONMENTAL	3574	Y

Transfers and Subsidies

12. Except for the changes made to the SCOA Change Request Form, 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

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

Receipts

14. An item TOTALISATOR/RACE MEETINGS has been created for taxes levied on the registration and administration of electronic betting systems.

Figure 2: Chart Illustration of a newly added item

1	2	3	4	SEGMENT DETAIL	POSTING LEVEL
	RECEIPTS			2	N
		TAX RECEIPTS		1238	N
			HORSE RACING TAXES	1247	N
			TOTALISATOR /RACE MEETINGS	3644	Y

Assets, Liabilities and Equity

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

ASSET SEGMENT

16. An asset PALACE has been added under the category RESIDENTIAL BUILDINGS. A palace is a large residence, often serving as a royal residence or the home for a head of state or another high-ranking dignitary.

Figure 3: Chart Illustration of a newly added asset

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL
ASSET RELATED						1	N
	BUILDNG & OTHER FIXED STRUCTURES					3	N
		RESIDENTIAL BUILDINGS				45	N
			PALACE			892	N
				PALACE		893	Y

17. An asset DOCKING STATION has been added under the category COMPUTER PERIPHERALS. A docking station is a device that allows a laptop or other portable computer to connect easily to multiple peripherals and external devices, essentially turning it into a desktop-like setup.

Figure 4: Chart Illustration of a newly added asset

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL
ASSET RELATED						1	N
	MACHINERY & EQUIPMENT					4	N
		OTHER MACHINERY & EQUIPMENT				27	N
			COMPUTER EQUIPMENT			328	N
				COMPUTER PERIPHERALS		695	N
					DOCKING STATION	899	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 if further clarity or discussion is required regarding the changes highlighted 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: 30 June 2025