



**CLASSIFICATION CIRCULAR 54**

**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 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 September 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.

**FUND SEGMENT**

5. A new segment code has been created for NATIONAL DIALOGUE on the fund segments and distributed to all departments. Departments are required to use code when capturing expenditure related to the National Dialogue. This will help departments to achieve transparency, accountability, and be able to identify expenditure related to the National Dialogue separately.

*Figure 1: Chart illustration of the fund code created*

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
				DEPARTMENTAL APPROPRIATION	21	N
				VOTED FUNDS DISCRETIONARY	81	N
				DEPARTMENTAL VOTE	83	N
				<b>NATIONAL DIALOGUE</b>	<b>1048</b>	<b>Y</b>

**OBJECTIVE SEGMENT**

6. No changes were made on the Objective Segment.

**RESPONSIBILITY SEGMENT**

7. No changes were made on the Responsibility Segment.

**INFRASTRUCTURE SEGMENT**

- 8. No changes were made on the Infrastructure Segment.

**PROJECT SEGMENT**

- 9. New segment codes: PROJECT:NATIONAL DIALOGUE and NO PROJECT:NATIONAL DIALOGUE have been created on the project segments and distributed to all departments. Departments are required to use the codes when capturing expenditure related to the National Dialogue. This will help departments to achieve transparency, accountability, and be able to identify expenditure related to the National Dialogue separately.

Figure 2: Chart illustration of the project code created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
PROJECTS					1	N
				<b>NATIONAL DIALOGUE</b>	<b>602</b>	<b>Y</b>

Figure 3: Chart illustration of the project code created

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
PROJECTS					1	N
				<b>NP:NATIONAL DIALOGUE</b>	<b>603</b>	<b>Y</b>

**ITEM SEGMENT**

**Goods and services**

- 10. An item COM:DISASTER AND SECURITY ALERT has been created for communication services related to disaster notifications and security alerts to inform the relevant department about disaster and security threats in the community.

Figure 4: Chart Illustration of a newly added item

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
PAYMENTS								1	N
	PAYMENTS							9	N
		GOODS AND SERVICES						14	N
			COMMUNICATION					76	N
							<b>COM:DISASTER AND SECURITY ALERT</b>	<b>3894</b>	<b>Y</b>

- 11. An item SITA ICT MNG SERV: MAINT. SYSTEM has been created for payments made to SITA for the ongoing process of updating, improving, and supporting a software system after its initial development and deployment.

Figure 5: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS						1	N
		PAYMENTS					9	N
			GOODS AND SERVICES				14	N
				COMPUTER SERVICES			77	N
					SITA COMPUTER SERVICES		90	N
						SITA ICT MANAGED SERVICES	267	N
						<b>SITA ICT MNG SERV:MAINT. SYSTEM</b>	<b>3680</b>	<b>Y</b>

12. An item SITA ICT MNG SERV: OPERAT SUPPRT has been created for payments made to SITA for the ongoing activities and services that ensure a computer system, software application, or IT infrastructure runs smoothly, reliably, and securely in a live environment.

Figure 6: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS						1	N
		PAYMENTS					9	N
			GOODS AND SERVICES				14	N
				COMPUTER SERVICES			77	N
					SITA COMPUTER SERVICES		90	N
						SITA ICT MANAGED SERVICES	267	N
						<b>SITA ICT MNG SERV: OPERAT SUPPRT</b>	<b>3681</b>	<b>Y</b>

13. An item SITA OPER SYS LIC:MAINFR (Z/OS) has been created for payments made to SITA to acquire large, powerful computer systems designed for high-volume, high-security, and mission-critical computing tasks, running on IBM's z/OS operating system.

Figure 7: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS						1	N
		PAYMENTS					9	N
			GOODS AND SERVICES				14	N
				COMPUTER SERVICES			77	N
					SITA COMPUTER SERVICES		90	N
						SITA SOFTWARE LICENCES	271	N
						SITA OPERATING SYSTEMS LICENSING	279	N
						<b>SITA OPER SYS LIC:MAINFR (Z/OS)</b>	<b>3682</b>	<b>Y</b>

**Standard Chart of Accounts (SCOA) COR 6 VERSION 25.26.02– Classification Circular 54**

14. An item ECS:MNG SERVS: MAINT. SYSTEM has been created for payments made to an external service to the ongoing process of updating, improving, and supporting a software system after its initial development and deployment.

*Figure 8: Chart Illustration of a newly added item*

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS						1	N
		PAYMENTS					9	N
			GOODS AND SERVICES				14	N
				COMPUTER SERVICES			77	N
					EXTERNAL COMPUTER SERV PROVIDERS		91	N
						ECS:MNG SERVS:OPERAT SUPPRT	327	N
						<b>ECS:MNG SERVS: MAINT. SYSTEM</b>	<b>3683</b>	<b>Y</b>

15. An item ECS:MNG SERVS: OPERAT SUPPRT has been created for the payments made to an external service provider for the ongoing activities and services that ensure a computer system, software application, or IT infrastructure runs smoothly, reliably, and securely in a live environment.

*Figure 9: Chart Illustration of a newly added item*

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS							1	N
		PAYMENTS						9	N
			GOODS AND SERVICES					14	N
				COMPUTER SERVICES				77	N
					COMPUTER SERVICES			91	N
						EXTERNAL COMPUTER SERV PROVIDERS		327	N
						<b>ECS:MNG SERVS:OPERAT SUPPRT</b>	<b>3684</b>	<b>Y</b>	

16. A non-posting level item EXT C/S: BUSINESS SYST LICENSING has been created under the category EXT C/S: SOFTWARE LICENCES. The item is for payment made to an external service provider, to obtain a document (license agreement) granting permission for the use of computer programs, designed to secure a computer system or network from unauthorised logical access.

Figure 10: Chart Illustration of a newly added item

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS							1	N
		PAYMENTS						9	N
			GOODS AND SERVICES					14	N
				COMPUTER SERVICES				77	N
					COMPUTER SERVICES			91	N
						EXT C/S:SOFTWARE LICENCES		330	N
							EXT C/S: BUSINESS SYST LICENSING	3686	N
							EXT C/S:BUS SYS LIC:APPLIC SOFTW	3687	Y

**Transfers and Subsidies**

17. The item has been under DEPT AGENCY: TAXES&COMPULSORY FEE for radio spectrum license fees payments made to the Independent Communications Authority of South Africa (ICASA). As per the Public Finance Management Act (PFMA) listing, ICASA is a Schedule 1 entity, therefore a National Departmental Agency on the chart of accounts.

Figure 11: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS						1	N
		TRANSFERS AND SUBSIDIES					10	N
			DEPARTMENTAL AGENCIES & ACCOUNTS				18	N
				TRNSF&SUB:DEPARTMENTAL AGENCIES			129	N
					DEPT AGENCY:TAXES&COMPULSORY FEE		136	N
						COMMUNICATION LICENCES	3713	Y

18. 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**

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

**Receipts**

20. An item ELECTRONIC TRAVEL AUTHORISATION has been created for the digital visa system by the Department of Home Affairs as part of its national digital transformation programme. The ETA is designed to modernise and streamline the country's immigration framework by enabling travelers to apply for and receive travel authorisation entirely online, without the need for physical documentation or in-person visits to consulates.

Figure 12: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS						2	N
	SALES GOODS & SERV NON CAP ASS						1239	N
	SALE GOODS&SERV PRODUCED BY DEPT						1250	N
	ADMINISTRATIVE FEES:RECEIPTS						1269	N
	REGISTRATION: RECEIPTS						1296	N
	TRAVEL DOCUMENTS						1423	N
	<b>ELECTRONIC TRAVEL AUTHORISATION</b>						<b>3863</b>	<b>Y</b>

21. An item below has been created for the collection of money from the sale of gardening equipment assets not used by the department either due to redundancy or obsolescence.

Figure 13: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS						2	N
	SALES:CAPITAL ASSETS						1242	N
	SALES:MACHINERY & EQUIPMENT						1696	N
	SALES:OTHER MACHINERY &EQUIPMENT						1697	N
	<b>SALES:GARDENING EQUIPMENT</b>						<b>3801</b>	<b>N</b>

**Assets, Liabilities and Equity**

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

**ASSET SEGMENT**

23. An asset ELECTRIC TRANSFORMERS has been created under the other fixed structures category. An electric transformer is a static electrical device that transfers electrical energy between two or more circuits through electromagnetic induction. It is primarily used to increase or decrease voltage levels in alternating current electrical systems.

Figure 14: Chart Illustration of a newly added asset

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
ASSET RELATED							1	N
BUILDNG & OTHER FIXED STRUCTURES							2	N
OTHER FIXED STRUCTURES							24	N
POWER STATIONS							183	N
ELECTRIC TRANSFORMERS							567	N
<b>ELECTRIC TRANSFORMERS</b>							<b>902</b>	<b>Y</b>

24. An asset COLD CHAIN EQUIPMENT has been created under other machinery and equipment. Cold chain equipment refers to the specialised tools and systems used to store, transport, and monitor temperature-sensitive within a controlled temperature range.

Figure 15: Chart Illustration of a newly added asset

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
ASSET RELATED							1	N
MACHINERY & EQUIPMENT							4	N
OTHER MACHINERY & EQUIPMENT							25	N
<b>COLD CHAIN EQUIPMENT</b>							<b>903</b>	<b>N</b>
<b>COLD CHAIN EQUIPMENT</b>							<b>904</b>	<b>N</b>

**REGIONAL IDENTIFIER SEGMENT**

25. No changes were made on the Regional Identifier Segment.

**CONTACT INFORMATION**

26. 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) if further clarity or discussion is required regarding the changes highlighted above.
27. For updated versions of the SCOA COR database and classification circulars, please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

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