



CLASSIFICATION CIRCULAR 55

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 third 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 25.26.03** published in December 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.

FUND SEGMENT

4. Fund Segment amendments have been aligned to the published Adjustments Appropriation Act, 2025 and Division of Revenue Amendment Bill, 2025 and distributed to the relevant departments.

OBJECTIVE SEGMENT

5. Objective Segment amendments have been aligned to the published Adjusted Estimates of National Expenditure (AENE) 2025 and the Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) 2025 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. No changes were made to the Project Segment.

ITEM SEGMENT

Goods and services

9. An item has been renamed from O/P:LAUNDRY SERVICES to O/P:LAUNDRY&TAILORING SERVICES to cater for dry cleaning/laundry and tailoring services of items other than those that form part of the building which are allocated to property payments expenditure.

Figure 1: Chart illustration before the change

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			9	N
			GOODS AND SERVICES		14	N
				OPERATING PAYMENTS	44	N
				O/P:LAUNDRY SERVICES	680	Y

Figure 2: Chart illustration after the change

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			9	N
			GOODS AND SERVICES		14	N
				OPERATING PAYMENTS	44	N
				O/P:LAUNDRY&TAILORING SERVICES	680	Y

Transfers and Subsidies

10. An item H/H EMPL S/BEN:VEP INCENTIVE has been created for the Voluntary Exit Programme, which is payment to employees who opt to retire between the ages of 60 to 63 years, as per Department of Public Service and Administration (DPSA), Determination and Directive on Incentivised Early Retirement Programme and Voluntary Exit Programme circular (DPSA Circular 38 of 2025). According to this DPSA Circular, the incentive is calculated as follows: two (2) weeks of basic salary per year for the first ten (10) years of pensionable service; thereafter, one (1) week’s financial incentive for each completed year of pensionable service.

Figure 3: Chart Illustration of a newly added item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS					1	N
		PAYMENTS				9	N
			HOUSEHOLDS (HH)			23	N
				H/H:EH/H:EMPLOYEE SOCIAL BENEFITS		155	N
				H/H EMPL S/BEN:PST RETIRMT BENEF		160	N
				H/H EMPL S/BEN:VEP INCENTIVE		3950	Y

11. An item H/H EMPL S/BEN:ERP INCENTIVE has been created for the incentivised Early Retirement Programme, which is payment to employees, aged 55 to 59 years, who are approved for early retirement in

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line with DPSA Circular 38 of 2025, and gives effect to early retirement without penalisation of pension benefits in terms of section 16(6) of the Public Service Act (PSA). According to the DPSA Circular, the financial incentive is calculated as follows: two (2) weeks of basic salary per year for the first twenty (20) years of pensionable service; and one (1) week’s financial incentive for each completed year of pensionable service thereafter.

Figure 4: 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
	HOUSEHOLDS (HH)						23	N
	H/H:EH/H:EMPLOYEE SOCIAL BENEFITS						155	N
	H/H EMPL S/BEN:PST RETIRMT BENEF						160	N
	H/H EMPL S/BEN:ERLY RET-SEC 16(6)						1925	N
	H/H EMPL S/BEN:ERP INCENTIVE						3951	Y

12. Details of transfers and subsidies on the chart of accounts have been aligned to the published Adjusted Estimates of National Expenditure (AENE) 2025 and the Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) 2025. 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 EDUCATION TRAINING AND DEVELOPMENT PRACTICE SECTOR EDUCATION AND TRAINING AUTHORITY (ETDP SETA) has been created under the TRANSFERS RECEIVED DEPARTMENTAL AGENCIES AND ACCOUNTS category. This item is used to allocate transfers received from Education Training Development Practice Sector Education and Training Authority.

Figure 5: Chart Illustration of a newly added item

1	2	3	4	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS			2	N
	TRANSFERS RECEIVED			1244	N
	TRNSF REC:DEPT AGENCY&ACCOUNTS			1306	N
	ETDP SETA			4006	N

Assets, Liabilities, and Equity

15. An item LOANS:PUB CORP:DOM:CA INTEREST has been created for the interest on the current portion of loans to public corporations.

Figure 6: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY						1	N
	ASSETS						2644	N
	CURRENT ASSETS						2645	N
	LOANS:CA						2655	N
	LOANS:DOMESTIC:CA						2720	N
	LOANS:PUB CORPORATIONS:DOM:CA						2721	N
	LOANS:PUB CORP:DOM:CA INTEREST						3939	Y

16. The item LOANS:CA has been renamed to LOANS:PUB CORP:DOM:CA to cater for the current portion of loans issued to public corporations.

Figure 7: Chart illustration before the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY						1	N
	ASSETS						2644	N
	CURRENT ASSETS						2645	N
	LOANS:CA						2655	N
	LOANS:DOMESTIC:CA						2720	N
	LOANS:PUB CORPORATIONS:DOM:CA						2721	N
	LOANS:CA						2876	Y

Figure 8: Chart illustration after the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
	ASSETS, LIABILITIES & EQUITY						1	N
	ASSETS						2644	N
	CURRENT ASSETS						2645	N
	LOANS:CA						2655	N
	LOANS:DOMESTIC:CA						2720	N
	LOANS:PUB CORPORATIONS:DOM:CA						2721	N
	LOANS:PUB CORP:DOM:CA						2876	Y

17. An item LOANS: PUB CORP:DOM: NCA INTEREST has been created to cater for the Interest on the non-current portion of loans to public corporations.

Figure 9: Chart Illustration of a newly added item

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
							1	N
						ASSETS, LIABILITIES & EQUITY		
						ASSETS	2644	N
						CURRENT ASSETS	2645	N
						LOANS:CA	2655	N
						LOANS:DOMESTIC:NCA	2703	N
						LOANS:PUB CORPORATIONS:DOM:NCA	2705	N
						LOANS:PUB CORP:DOM:NCA INTEREST	3930	Y

18. An item LOANS:PUB CORPORATIONS:DOM:NCA has been abbreviated further to LOANS:PUB CORP:DOM:NCA. This item is used for the non-current portion of loans issued to public corporations.

Figure 10: Chart illustration before the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
							1	N
						ASSETS, LIABILITIES & EQUITY		
						ASSETS	2644	N
						CURRENT ASSETS	2645	N
						LOANS:CA	2655	N
						LOANS:DOMESTIC:NCA	2703	N
						LOANS:PUB CORPORATIONS:DOM:NCA	2705	N
						LOANS:PUB CORPORATIONS:DOM:NCA	3123	Y

Figure 11: Chart illustration after the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
							1	N
						ASSETS, LIABILITIES & EQUITY		
						ASSETS	2644	N
						CURRENT ASSETS	2645	N
						LOANS:CA	2655	N
						LOANS:DOMESTIC:NCA	2703	N
						LOANS:PUB CORPORATIONS:DOM:NCA	2705	N
						LOANS:PUB CORP:DOM:NCA	3123	Y

19. An item COMP FUND CONTROL ACC: CL has been renamed to UNALLOCATED DEPOSIT CNTRL ACC:CL to cater for the numerous deposits received by the departments through the bank interface and are yet to be allocated.

Figure 12: Chart illustration before the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
							4	N
							2647	N
							2649	N
							2785	N
							2786	N
							2789	N
							3019	Y

Figure 13: Chart illustration after the change

1	2	3	4	5	6	7	SEGMENT DETAIL NO	POSTING LEVEL
							4	N
							2647	N
							2649	N
							2785	N
							2786	N
							2789	N
							UNALLOCATED DEPOSIT CNTRL ACC:CL	Y

ASSET SEGMENT

- 20. No changes were made to the Asset Segment.

REGIONAL IDENTIFIER SEGMENT

- 21. No changes were made to the Regional Identifier Segment.

CONTACT INFORMATION

- 22. 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.
- 23. 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 2025