



CLASSIFICATION CIRCULAR 56

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 6** in the fourth 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 6 Version 25.26.04** published in March 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. 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.
5. 2025 Special Appropriation Bill has been considered in these updates.

OBJECTIVE SEGMENT

6. Objective Segment amendments have been aligned to the published 2025 Adjusted Estimates of National Expenditure (AENE) and the 2025 Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) and distributed to the relevant departments.

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

Minor Assets

Standard Chart of Accounts (SCOA) COR 6 VERSION 25.26.04 - Classification Circular 56

10. An item HER ASS<R5000:OTH ANTQ&CLLCT has been created for antiques and collectables of significant value for conservation of a historical, cultural, or heritage purposes that cost less than R5000.

Figure 1: Chart Illustration of a newly added item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS					1	N
		PAYMENTS				9	N
			GOODS AND SERVICES			14	N
				MINOR ASSETS		72	N
					HERITAGE ASSET<R5000	84	N
					HER ASS<R5000:OTH ANTQ&CLLCT	4121	Y

Transfers and Subsidies

11. Details of transfers and subsidies on the chart of accounts have been aligned to the published 2025 Adjusted Estimates of National Expenditure (AENE) and the 2025 Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) . The items have not been individually listed in this Classification Circular as they are department-specific.

Purchase / Construction of Capital Assets

12. An item ELECTRONIC BOOKS/MANUALS/JOURNALS has been created for payment of digital versions of books, manuals or journals that meet a definition of an asset.

Figure 2: Chart Illustration of a newly added item

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL	
	PAYMENTS				1	N	
		PUR/CONST CAPITAL ASSETS			11	N	
			SOFTWARE & INTANGIBLE ASSETS		945	N	
					ELECTRONIC BOOKS/MANUALS/JOURNALS	4122	Y

Receipts

13. An item BANK SETA has been created under the TRANSFERS RECEIVED DEPARTMENTAL AGENCIES AND ACCOUNTS category. This item is used to allocate transfers received from the Bank Sector Education and Training Authority.

Figure 3: Chart Illustration of a newly added item

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS				2	N
	TRANSFERS RECEIVED				1244	N
	TRNSF REC:DEPT AGENCY&ACCOUNTS				1306	N
	BANK SETA				4091	Y

14. An item SALES:CLOTHING & FASHION ACCESSO was created for the sale of clothes and fashion accessories produced by the department.

Figure 4: Chart Illustration of a newly added item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS					2	N
	SALES GOODS & SERV NON CAP ASS					1239	N
	SALE GOODS&SERV PRODUCED BY DEPT					1250	N
	OTHER SALES:RECEIPTS					1270	N
	SALES OF GOODS					1300	N
	SALES:CLOTHING & FASHION ACCESSO					4089	Y

15. An item SALES: LINEN & SOFT FURNISHINGS has been created for the sale of linen and soft furnishing produced by the department.

Figure 5: Chart Illustration of a newly added item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	RECEIPTS					2	N
	SALES GOODS & SERV NON CAP ASS					1239	N
	SALE GOODS&SERV PRODUCED BY DEPT					1250	N
	OTHER SALES:RECEIPTS					1270	N
	SALES OF GOODS					1300	N
	SALES:LINEN & SOFT FURNISHINGS					4090	Y

Assets, Liabilities, and Equity

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

ASSET SEGMENT

An asset DISASTER MANAGEMENT CENTRE has been created. The Centre is established to coordinate, support, and manage activities for disaster prevention, preparedness, response, and community recovery.

Figure 6: Chart Illustration of a newly added item

1	2	3	4	5	6	SEGMENT DETAIL NO	POSTING LEVEL
	ASSET RELATED					1	N
	BUILDNG & OTHER FIXED STRUCTURES					3	N
	NON-RESIDENTIAL BUILDINGS					23	N
	FIRE STATIONS					103	N
	DISASTER MANAGEMENT CENTRE					905	Y

REGIONAL IDENTIFIER SEGMENT

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

CONTACT INFORMATION

- 18. 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.
- 19. For updated versions of the SCOA COR database and classification circulars, please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 31 March 2026