



## **CLASSIFICATION CIRCULAR 57**

### **THE OPENING STANDARD CHART OF ACCOUNTS (SCOA) FOR 2026/27**

1. The purpose of this circular is to inform government departments' financial practitioners about the **SCOA COR 6 Version 01** changes for the 2026/27 financial year.
2. At the beginning of each financial year, the Committee ensures that the segments are aligned to the relevant prescripts. Where appropriate, changes are made at the beginning of the financial year.
3. Changes to the chart are discussed according to each segment of the chart. Please refer to **SCOA COR 6 Version 26.27 01**, published in April 2026 along with this circular, for detailed changes for the 2026/27 financial year.
4. 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**

5. Fund Segment amendments have been aligned to the published Appropriation Bill, 2026 and Division of Revenue Amendment Bill, 2026, and distributed to the relevant departments.

### **OBJECTIVE SEGMENT**

6. Programme structures for national and provincial departments have been updated and aligned to the published 2026 Estimates of National Expenditure (ENE) and the 2026 Estimates of Provincial Revenue and Expenditure (EPREs), and distributed to the relevant departments.
7. Departments must activate the new structure and link the codes to the various transversal systems for interface.

### **RESPONSIBILITY SEGMENT**

8. The responsibility segment is not standardised. Therefore, departments need to amend the structure in line with their organisational structure.

### **PROJECT SEGMENT**

9. Project segment amendments have been updated and aligned with the national and provincial departments' infrastructure projects as tabled in Parliament (ENE) and Legislature's (EPREs).

**ITEM, ASSET, INFRASTRUCTURE AND REGIONAL IDENTIFIER SEGMENTS**

10. The Item, Asset, Infrastructure and Regional Identifier Segments were not amended. Therefore, they remain the same as those in the 2025/26 financial year fourth quarter chart .

**CONTACT INFORMATION**

11. Please contact the SCOA Technical Committee via the SCOA Call Center at (012) 315 5311, or by sending a concise email to [scoa@treasury.gov.za](mailto:scoa@treasury.gov.za) if further clarity or discussion is required regarding the changes highlighted above.
12. For updated versions of the SCOA COR database and classification circulars, please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 1 April 2026