



## **CLASSIFICATION CIRCULAR 49**

### **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 5 in the **third quarter of the 2024/25 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 Version 5 of 2024/25 (SCOA **COR 5 Version 24.25.03**) published in September 2024 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 in the chart.

### **FUND SEGMENT**

4. Fund Segment amendments have been aligned to the published Appropriation Bill and Division of Revenue Bills for 2024 and distributed to the relevant departments.

### **OBJECTIVE SEGMENT**

5. Objective Segment amendments have been aligned to the published Estimates of National Expenditure (ENE) 2024 and the Estimates of Provincial Revenue and Expenditure (EPREs) 2024 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. Project Segment has been updated and aligned with the national and provincial departments' infrastructure projects as published in the ENE 2024 and EPRE 2024.

**ITEM SEGMENT**

**Goods and Services**

9. An item has been created under INV MAT&SUP: HOUSEHOLD SUPPLIES for BEAUTY PRODUCTS. This item is used mainly by the department Social Development for purchase of beauty product for distribution to small businesses or communities.

*Figure 1: Chart Illustration of a newly added item*

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
	PAYMENTS				1	N
		PAYMENTS			5	N
			GOODS AND SERVICES		26	N
				INV MAT&SUP:HOUSEHOLD SUPPLIES	684	N
				<b>INV MAT&amp;SUP: HH:BEAUTY PRODUCTS</b>	<b>6687</b>	<b>Y</b>

**Transfers and Subsidies**

10. 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**

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

**Receipts**

12. No changes were made to the Receipts category.

**Assets, Liabilities and Equity**

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

**ASSET SEGMENT**

14. Changes have been implemented in response to departmental requests. The assets have not been individually listed in this Classification Circular as they are department specific.

**REGIONAL IDENTIFIER SEGMENT**

15. No changes were made to the Regional Identifier segment.

**CONTACT INFORMATION**

16. Please contact the SCOA project team 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.

**Standard Chart of Accounts (SCOA) COR 5 VERSION 24.25.03– Classification Circular 49**

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

Regards,

SCOA Technical Committee

Date: 30 September 2024