



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 51

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

1. This circular explains the implications of the SCOA Toning and BAS Re-implementation project, highlights changes to the Chart of Accounts, outlines the reasons for these changes, and demonstrates their impact.
2. Changes to the chart are discussed for each segment. For detailed changes implemented, please refer to SCOA COR 6, published in March 2025.

BACKGROUND

3. As part of the budgeting and reporting reforms, the SCOA Technical Committee and the BAS Support team regularly review the utilisation of accounts and the quality of data produced.
4. Since the previous toning and re-implementation effective April 1, 2017, the SCOA Technical Committee and the BAS Support team have identified areas for improvement. These include processes aimed at enhancing the accurate use of the Economic Reporting Format (ERF) to ensure consistent classification of transactions.

OVERALL CHANGES TO THE CHART OF ACCOUNTS

5. Significant delays in processing times were found due to the large volume of data in the financial system (BAS). To tackle these delays, we streamlined the existing segment structures and removed old and unused data, which helped to reduce the size of the active database.
6. The selective distribution of items to appropriate departments will continue to be enforced. This process helps prevent the inappropriate use of items that should not be visible in the databases of other departments. The complete chart of accounts is made available, and if a department requires access to an item that is not currently available to them, they must submit a request to the SCOA Technical Committee for consideration and approval to gain access to that item.
7. The Department of Public Service and Administration (DPSA) has initiated the enhancement and creation of Information and Communication Technology (ICT) items on the chart to improve transparency in budgeting and reporting on ICT spending within government. During the review process, existing ICT items on the chart were modified to meet these reporting requirements. In many cases, additional posting-level items have been introduced. Definitions for these items are provided in the main SCOA COR spreadsheet.

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8. The tagging functionality is used to enhance data organisation and retrieval for budget allocation and expenditures. Tagging was implemented in the Responsibility Segment for ICT, Gender Responsive Budget (GRB), Climate Budget Tagging (CBT), and Disaster Response. For ICT, tagging was also implemented in the Item and Asset Segments. The tagging functionality is designed to improve the organisation and retrieval of data related to budget allocation and expenditures.

FUND SEGMENT

9. The amendments to the Fund Segment have been aligned with the published Appropriation Act and the Division of Revenue Act 2025.

OBJECTIVE SEGMENT

10. The amendments to the objective segments have been aligned with the published Estimates of National Expenditure (ENE) and the Estimates of Provincial Revenue and Expenditure (EPREs) 2025. Departments are requested to send the approved letters regarding the programme structure to the SCOA Technical Committee as soon as possible.

RESPONSIBILITY SEGMENT

11. Tagging for ICT, Gender Responsive Budget (GRB), Climate Budget Tagging (CBT) and Disaster Response have been implemented in this segment.

INFRASTRUCTURE SEGMENT

12. In our efforts to address misclassification of transfers and subsidies, a decision was made to duplicate the infrastructure transfer codes to items susceptible to misclassifications. Through this approach, the aim is to foster improved financial reporting. Therefore, the new codes, indicated with a "_2," will allow for a single transfer item to be linked with multiple economic classifications (current and capital transfers). The original infrastructure transfer codes, without "_2," will allow for a single transfer item to be linked together with a single economic classification (current or capital transfers). Going forward, departments requesting the creation of new transfers and subsidies items must specify the corresponding infrastructure codes for each specific item.

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Figure 1: Chart illustration of the infrastructure codes created

1	2	3	4	SEGMENT DETAIL NO	POSTING LEVEL
	EXPENDITURE			1	N
	INFRASTRUCTURE			3	N
	INFRASTRUCTURE TRANSFERS			10	N
	INFRASTRUCTURE TRANSFERS CAPITAL			120	Y
	INFRA_2 TRNSFRS CAPITAL			127	Y
	INFRASTRUCTURE TRANSFERS CURRENT			121	Y
	INFRA_2 TRNSFRS CURRENT			126	Y
	NON INFRASTRUCTURE			14	N
	NON INFRA: TRANSFERS			17	N
	NON INFRA:TRANS CUR			122888	Y
	NON INFRA_2:TRANSFER CURRENT			128888	Y
	NON INFRA:TRANS CAP			123888	Y
	NON INFRA_2:TRANSFER CAPITAL			129888	Y

Example 1

The department is making a transfer of R10 billion to SOUTH AFRICAN REVENUE SERVICES for operations and for the purchase of a capital asset costing R1 billion.

The department will allocate the operational transfer as follows:

Item Segment: **SA REVENUE SERVICE (SARS) (BAS Code 666)**

Infrastructure Segment: **NON INFRA_2:TRANSFER CURRENT (BAS Code 128)**

The department will allocate transfer of the purchase of the capital asset as follows:

Item Segment: **SA REVENUE SERVICE (SARS) (BAS Code 666)**

Infrastructure Segment: **NON INFRA_2:TRANSFER CAPITAL (BAS Code 129)**

The department is making a payment of R10000 to a former employee of the department going on pension for unused leave credits

The department will allocate the transfer as follows:

Item Segment: **H/H EMPL S/BEN:LEAVE GRATUITY (BAS Code 1924)**

Infrastructure Segment: **NON INFRA:TRANS CUR (BAS Code 122)**

PROJECT SEGMENT

- Project Segment has been updated with the new projects for, Gender Responsive Budget (GRB), Climate Budget Tagging (CBT) and Disaster Response.

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Figure 2: Chart illustration of the created projects

NEW CHART EXTRACT V6					
1	2	3			
			SEGMENT NUMBER		
			POSTING LEVEL		
			BRK ALL		
PROJECT			1888	N	N
	PRJ DISASTER RESPONSE		4888	N	N
	NATIONAL DEPTS:DISASTER RESPONSE		5888	N	Y
	PROVINCL DEPTS:DISASTER RESPONSE		6888	N	Y
	PRJ CLIMATE TAGGING (CBT)		7888	N	Y
	PRJ GENDER RESPONSIVE (GRB)		8888	N	Y
	PRJ RESEARCH & DEVELOPMENT(S&T)		9888	N	Y
NO PROJECT			10888	N	N
	NO PROJECT		305888	Y	N
	NP RESEARCH AND DEVELOPMENT(S&T)		306888	Y	N
	NP CLIMATE TAGGING		307888	Y	N
	NP GENDER RESPONSIVE TAGGING		308888	Y	N
	NP DISASTER RESPONSE		309888	Y	N

ITEM SEGMENT

14. The DPSA requested for enhancements to Information and Communication Technology (ICT) items on the chart of accounts. In most cases, additional posting-level items in the Item Segment were introduced to provide more detailed reporting. Definitions for the ICT items were provided by the DPSA and are available on the main SCOA Core spreadsheet.
15. In addition, tagging for ICT has been implemented in the Item and Asset Segment.

Goods and Services

Minor Assets

16. To ensure a more precise representation of assets within the Item Segment, certain assets have been reclassified. Details of these assets are outlined in the Asset Segment as demonstrated in the example below and under the Asset Segment heading.
17. The item for Radio Equipment has been removed from the Item Segment of the chart and reclassified under the AUDIO VISUAL EQUIP category in the Asset Segment.

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Figure 3:Chart illustration of the deleted item

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	PAYMENTS					1	N	N
	PAYMENTS					5	N	N
	GOODS AND SERVICES					26	N	N
	MINOR ASSETS					654	N	N
	MACHINERY & EQUIPMENT<R5000					700	N	N
	EQP<R5000:RADIO EQUIPMENT					1287	Y	N

Example 2

The XYM department, responsible for emergency response in the province, has identified a need for additional radio communication equipment to enhance response times and team communication. The cost of one radio equipment unit is R4,500.

The department will allocate the expenditure as follows:

Item Segment: **EQP<R5000: AUDIO VISUAL EQUIP (BAS Code 445)**

Asset Segment: **Radio Equipment (BAS Code 666)**

Computer Services - SITA Computer Services

18. Computer services refer to the delivery of computing resources, such as storage, processing power, software, and other IT capabilities, over the internet as a service. It allows users to access and utilise these resources on-demand, without the need to manage the underlying infrastructure. The following changes have been made under SITA Computer Services:

The item **SITA CLOUD SPACE** has been renamed to SITA CLOUD COMPUTING SERVICES and changed to a non-posting to allow for capturing of different cloud services.

The items **SITA HELP DESK** and **SITA INFORMATION SERVS** have been removed and replaced with the items under the category SITA ICT MANAGED SERVICES

The items SITA **SOFT LIC:DEVELOPMENT SOFTW**, **SITA SOFT LIC:OFFICE SUITE SOFTW**,**SITA SOFT LIC:OPER SYS SOFTWARE**, **SITA SOFT LIC:SECURITY SOFTWARE**,**SITA SOFT LIC:UTILITY SOFTWARE** have been removed and replaced with the items under the categories SITA SYSTEM SEC SOFTWARE LICENCE and SITA OPERATING SYSTEMS LICENSING.

The item SITA MAINFRAME TIME has been renamed to SITA ICT MNG SERV:MAINFRAME TIME.

The items **SITA SPECIALISE COMPT SER** and **SITA SYSTEM ADVISERS** have been removed and replaced with the items under the category SITA ICT ADVISORY SERVICES.

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The items **SITA SYSTEM :MAIN SYS** and **SITA SYSTEM :OPERATNL SUPPORT** has been removed and replaced with the items under the category **SITA ICT MANAGED SERVICES**.

Figure 4: Charts Illustration of the SITA Computer Services items changes

CURRENT CHART EXTRACT V5				NEW CHART EXTRACT V6							
4	5	6	7	4	5	6	7	8	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
COMPUTER SERVICES				COMPUTER SERVICES					77888	N	N
SITA COMPUTER SERVICES				SITA COMPUTER SERVICES					90888	N	N
SITA ELECTRON DOC DEL SYS (EDD)				SITA ELECTRON DOC DEL SYS (EDD)					265888	Y	N
SITA CLOUD SPACE				SITA CLOUD COMPUTING SERVICES					266888	Y	N
SITA DATA LINES				SITA CLD COMP SRVC:DATA ANLYTICS					303888	Y	N
SITA HELP DESK				SITA CLD COMP SRVC:DTBASES(DAAS)					304888	Y	N
SITA INFORMATION SERVS				SITA CLD COMP SRVC:OPERATING SYS					305888	Y	N
SITA INTERNET SERV CHRGS				SITA CLD COMP SRVC:SOFTWARE(SAAS)					306888	Y	N
SITA MAINFRAME TIME				SITA CLD COMP SRVC:STORGE(STAAS)					307888	Y	N
AGRIC DEBT SYS MAINFRAM TIME				SITA CLD COMP SRVC:VIRTL MACHINE					308888	Y	N
BARNOWL MAINFRAME TIME				SITA ICT MANAGED SERVICES					267888	N	N
BAS MAINFRAME TIME				SITA ICT MNG SERV:DAT BK&REC MNG					311888	Y	N
BAUD MAINFRAME TIME				SITA ICT MNG SERV:DISASTER RECOV					312888	Y	N
EXAMS MAINFRAME TIME				SITA ICT MNG SERV:INFO SECRPT SUP					313888	Y	N
FINEST MAINFRAME TIME				SITA ICT MNG SERV:INFR SUP(SM&P)					314888	Y	N
JYP MAINFRAME TIME				SITA ICT MNG SERV:MAINFRAME TIME					315888	N	N
LOGIS MAINFRAME TIME				MAINFRAME TIME:AGRIC DEBT SYSTEM					316888	Y	N
PERSAL MAINFRAME TIME				MAINFRAME TIME:BARNOWL					317888	Y	N
PMM(IFMS) MAINFRAME TIME				MAINFRAME TIME:BAS					318888	Y	N
SITA PRINTING WORKS				MAINFRAME TIME:BAUD					319888	Y	N
SITA SOFTWARE LICENCES				MAINFRAME TIME:EXAMS					320888	Y	N
SITA SOFT LIC:DEVELOPMENT SOFTW				MAINFRAME TIME:FINEST					321888	Y	N
SITA SOFT LIC:OFFICE SUITE SOFTW				MAINFRAME TIME:JYP					322888	Y	N
SITA SOFT LIC:OPER SYS SOFTWARE				MAINFRAME TIME:LOGIS					323888	Y	N
SITA SOFT LIC:SECURITY SOFTWARE				MAINFRAME TIME:PERSAL					324888	Y	N
SITA SOFT LIC:UTILITY SOFTWARE				MAINFRAME TIME:PMM(IFMS)					325888	Y	N
SITA SPECIALISE COMPT SER				SITA ICT MNG SERV:NETWORK SUPPRT					309888	Y	N
SITA SYSTEM ADVISERS				SITA ICT MNG SERV:USER SUP(HD)					310888	Y	N
SITA SYSTEMS				SITA DATA LINES					268888	Y	N
SITA SYSTEM :APLICATN TRAINNG				SITA INTERNET SERV CHRGS					269888	Y	N
SITA SYSTEM :MAIN SYS				SITA PRINTING WORKS					270888	Y	N
SITA SYSTEM :OPERATNL SUPPORT				SITA SOFTWARE LICENCES					271888	N	N
				SITA SYSTEM SEC SOFTWARE LICENCE					278888	N	N
				SITA SYS SEC SOFT LIC:ANTIVIRUS					291888	Y	N
				SITA SYS SEC SOFT LIC:BACKUP					292888	Y	N
				SITA SYS SEC SOFT LIC:CRYPTOGRPH					293888	Y	N
				SITA SYS SEC SOFT LIC:DATA ENCRV					294888	Y	N
				SITA SYS SEC SOFT LIC:DATA RECVR					295888	Y	N
				SITA SYS SEC SOFT LIC:FIREWALL					296888	Y	N
				SITA SYS SEC SOFT LIC:INTRSN DET					297888	Y	N
				SITA SYS SEC SOFT LIC:KEYLOGGING					298888	Y	N
				SITA SYS SEC SOFT LIC:LOG MNG					299888	Y	N
				SITA SYS SEC SOFT LIC:NET SECPLT					300888	Y	N
				SITA SYS SEC SOFT LIC:NET VLN MNG					301888	Y	N
				SITA SYS SEC SOFT LIC:PSSWRD MNG					302888	Y	N
				SITA OPERATING SYSTEMS LICENSING					279888	N	N
				SITA OPER SYS LIC:ANDROID					280888	Y	N
				SITA OPER SYS LIC:IOS					281888	Y	N
				SITA OPER SYS LIC:LINUX					282888	Y	N
				SITA OPER SYS LIC:MACOS					283888	Y	N
				SITA OPER SYS LIC:UNIX					284888	Y	N
				SITA OPER SYS LIC:WINDOWS					285888	Y	N
				SITA ICT ADVISORY SERVICES					272888	N	N
				SITA ICT ADV SERV:CYBER SECURITY					286888	Y	N
				SITA ICT ADV SERV:AUDITING					287888	Y	N
				SITA ICT ADV SERV:ICT POL DEVELP					288888	Y	N
				SITA ICT ADV SERV:PRJ MNG OFFICE					289888	Y	N
				SITA ICT ADV SERV:RISK MNG					290888	Y	N
				SITA ICT ADV SERV:SECURITY ADVS					274888	Y	N
				SITA ICT ADV SERV:STRATEGY ADVS					275888	Y	N
				SITA ICT ADV SERV:TECH PROF ADVS					276888	Y	N
				SITA SYSTEMS					273888	N	N
				SITA SYSTEM :APLICATN TRAINNG					277888	Y	N

CONSUMABLES SUPPLIES

19. The items **CONS:NAME TAGS** under the category **CONS SUPPLIES** has been removed on the chart. It is important to note that name tags are a critical component of the departmental employees' uniforms, fostering a professional appearance and ensuring easy identification within the workplace. Therefore

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should be allocated under the items **INV CLOTH:UNIF&PROT CLTHI** and **CONS SUPP:UNI & PROT CLOTHING**.

Figure 5: Chart illustration of the item deleted

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
	PAYMENTS				5	N
		PAYMENTS			26	N
			GOODS AND SERVICES		612	N
				CONS SUPPLIES	4205	Y
				CONS:NAME TAGS		

20. The items **CONS:IT CONSUMABLES** and **CONS:SECURITY ACCESS CONSUMABLES** under the category CONS SUPPLIES have been renamed to **CONS SUPP:COMPUTER EQUIP ACCESSR** and **CONS SUPP:SECURITY ACCESSORIES**, respectively.

Figure 6: Chart illustration before the change

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
	PAYMENTS				5	N
		PAYMENTS			26	N
			GOODS AND SERVICES		612	N
				CONS SUPPLIES	1038	Y
				CONS:IT CONSUMABLES	1036	Y
				CONS:SECURITY ACCESS CONSUMABLES		

Figure 7: Chart illustration after the change

1	2	3	4	5	SEGMENT DETAIL NO	POSTING LEVEL
					1	N
	PAYMENTS				9	N
		PAYMENTS			14	N
			GOODS AND SERVICES		67	N
				CONSUMABLES SUPPLIES	822	Y
				CONS SUPP:COMPUTER EQUIP ACCESSR	827	Y
				CONS SUPP:SECURITY ACCESSORIES		

Computer Services – EXTERNAL Computer Services

21. Computer services refer to the delivery of computing resources, such as storage, processing power, software, and other IT capabilities, over the internet as a service. It allows users to access and utilise these resources on-demand, without the need to manage the underlying infrastructure. The following changes were made under EXTERNAL Computer Services

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The items **EXT COMP SER:SFT LCN:DEV SOFT**, **EXT COMP SER:SFT LCN:OFF SUT SFT**, **EXT COMP SER:SFT LCN:OPR SYS SFT**, **EXT COMP SER:SFT LCN:SCURT SOFT** and **EXT COMP SER:SFT LCN:UTILITY SFT** has been removed and replaced with the items under the categories **EXT C/S:SECURITY SOFTWARE LICENCE** and **EXT C/S:OPERATING SYST LICENSING**.

The item **EXT COMP SER:MAINFRAME TIME** has been renamed to **ECS:MNG SERVS:MAINFRAME TIME**.

The items **EXT COMP SER:SPEC COMPR SERV** and **EXT COMP SER:SYSTEM ADVISERPT SER** and **SITA SYSTEM ADVISERS** have been removed and replaced with the items under the category **EXT C/S:ICT ADVISORY SERVICES**.

The items **EXT C/S:SYS :MAINT. SYSTEM** and **EXT C/S:SYS :OPERAT SUPPRT** has been removed and replaced with the items under the category **EXT C/S:ICT MANAGED SERVICES**.

Figure 8: Chart Illustration of the External Computer Services items changes

CURRENT CHART EXTRACT V5				NEW CHART EXTRACT V6											
4	5	6	7	SEGMENT NUMBER	POSTING LEVEL	BRK ALL	4	5	6	7	8	SEGMENT NUMBER	POSTING LEVEL	BRK ALL	
				COMPUTER SERVICES	657992	N						COMPUTER SERVICES	77888	N	N
				EXTERNAL COMPUTER SERV PROVIDERS	706992	N						EXTERNAL COMPUTER SERV PROVIDERS	91888	N	N
				EXT COMP SER:DATA LINES	1455992	Y	N					EXT C/S:ICT MANAGED SERVICES	327888	N	N
				EXT COMP SER:INFOR SERVICES	1456992	Y	N					ECS:MNG SERVS:DATA BACKP&REC MNG	340888	Y	N
				EXT COMP SER:INTERNET CHRNG	1457992	Y	N					ECS:MNG SERVS:DISASTER RECOVERY	341888	Y	N
				EXT COMP SER:MAINFRAME TIME	1458992	Y	N					ECS:MNG SERVS:INFO SEC SUP(IR)	342888	Y	N
				EXT COMP SER:SOFTWARE LICENCES	720992	N	N					ECS:MNG SERVS:INFRA SUP MNG	343888	Y	N
				EXT COMP SER:SFT LCN:DEV SOFT	1377992	Y	N					ECS:MNG SERVS:MAINFRAME TIME	3201888	Y	N
				EXT COMP SER:SFT LCN:OFF SUT SFT	1374992	Y	N					ECS:MNG SERVS:NETWORK SUPPORT	344888	Y	N
				EXT COMP SER:SFT LCN:OPR SYS SFT	1373992	Y	N					ECS:MNG SERVS:USER SUP(HELPDESK)	345888	Y	N
				EXT COMP SER:SFT LCN:SCURT SOFT	1376992	Y	N					EXT C/S:DATA LINES	328888	Y	N
				EXT COMP SER:SFT LCN:UTILITY SFT	1375992	Y	N					EXT C/S:INTERNET SERV CHRGS	329888	Y	N
				EXT COMP SER:SPEC COMPR SERV	1371992	Y	N					EXT C/S:SOFTWARE LICENCES	330888	N	N
				EXT COMP SER:SYSTEM ADVISER	1372992	Y	N					EXT C/S:SECURITY SOFTWARE LICENCE	346888	N	N
				EXT COMP SER:SYSTEM	721992	N	N					EXT C/S:SEC SOFT LIC:ANTIVIRUS	347888	Y	N
				EXT C/S:SYS :APPL TRAINING	1380992	Y	N					EXT C/S:SEC SOFT LIC:BACKUP	348888	Y	N
				EXT C/S:SYS :MAINT. SYSTEM	1381992	Y	N					EXT C/S:SEC SOFT LIC:CRYPTOGRAPH	349888	Y	N
				EXT C/S:SYS :OPERAT SUPPRT	1382992	Y	N					EXT C/S:SEC SOFT LIC:DATA ENCRYP	350888	Y	N
				EXT COMP SER:WEB DESIGN & DEV	4428992	Y	N					EXT C/S:SEC SOFT LIC:DATA RECVR	351888	Y	N
												EXT C/S:SEC SOFT LIC:FIREWALL	352888	Y	N
												EXT C/S:SEC SOFT LIC:INTRSN DET	353888	Y	N
												EXT C/S:SEC SOFT LIC:KEYLOGGING	354888	Y	N
												EXT C/S:SEC SOFT LIC:LOG MNG	355888	Y	N
												EXT C/S:SEC SOFT LIC:NET SEC PLT	356888	Y	N
												EXT C/S:SEC SOFT LIC:NET VLN MNG	357888	Y	N
												EXT C/S:SEC SOFT LIC:PSSWRD MNG	358888	Y	N
												EXT C/S:OPERATING SYST LICENSING	359888	N	N
												EXT C/S:OPER SYS LIC:ANDROID	360888	Y	N
												EXT C/S:OPER SYS LIC:IOS	361888	Y	N
												EXT C/S:OPER SYS LIC:UNIX	362888	Y	N
												EXT C/S:OPER SYS LIC:MACOS	363888	Y	N
												EXT C/S:OPER SYS LIC:WINDOWS	364888	Y	N
												EXT C/S:OPER SYS LIC:WINDOWS	365888	Y	N
												EXT C/S:ICT ADVISORY SERVICES	331888	N	N
												EXT C/S:ICT ADV SERV:CYBER SECT	366888	Y	N
												EXT C/S:ICT ADV SERV:AUDITING	367888	Y	N
												EXT C/S:ICT ADV SERV:ICT POL DEV	368888	Y	N
												EXT C/S:ICT ADV SERV:PRJ MNG	369888	Y	N
												EXT C/S:ICT ADV SERV:RISK MNG	370888	Y	N
												EXT C/S:ICT ADV SERV:SECURITY	371888	Y	N
												EXT C/S:ICT ADV SERV:STRATEGY	372888	Y	N
												EXT C/S:ICT ADV SERV:TECH PROFNL	373888	Y	N
												EXT C/S:SYSTEMS	332888	N	N
												EXT C/S:APLICATN TRAINNG	374888	Y	N
												EXT COMP SER:WEB DESIGN & DEV	333888	Y	N

Transfers and Subsidies

22. The transfer item **MUN B/ACC:VEHICLE LICENCES MUN** has been removed from the chart. This is in line with the **National Road Traffic Act, 1996 (Act No. 93 of 1996)**, which regulates the registration and licensing of motor vehicles and other aspects of road traffic management in South Africa. The **National Road Traffic Act, 1996 (Act No. 93 of 1996)** and the **Road Traffic Management Corporation Act, 1999 (Act No. 20 of 1999)**, outline the responsibilities of entities involved in road traffic management and the collection of related revenues.
23. These acts require that the revenue from motor vehicle licenses be properly managed and reported by the appropriate provincial departments, rather than municipalities. Municipalities and Post Offices typically act as collection agents for a provincial department responsible for transport and road safety.

Figure 9: Chart Illustration of the deleted item

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	PAYMENTS					1	N	N
	TRANSFERS AND SUBSIDIES					6	N	N
	PROVINCIAL AND LOCAL GOVERNMENTS					28	N	N
	TRNSF&SUB:MUNICIPALITIES					624	N	N
	MUNICIPAL BANK ACCOUNTS					658	N	N
	MUN B/ACC:VEHICLE LICENCES MUN					2534	Y	N

Example 2

The following example demonstrates the recording and classification of a motor vehicle license renewal payment on SCOA.

On 1 April 2025, the Northern Cape Department of Health paid R2,500 for the renewal of motor vehicle licenses of its fleet. The department will select the following item to record the expenditure:

Item Segment: **PD: VEHICLE LICENCES**

24. The item **COM: LICENCES** has been removed from Departmental Agencies and Accounts category and correctly created under Public Corporations and Private Enterprises.

Figure 10: Chart Illustration before the change

2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	TRANSFERS AND SUBSIDIES				6	N	N
	DEPARTMENTAL AGENCIES & ACCOUNTS				29	N	N
	TRNSF&SUB:DEPARTMENTAL AGENCIES				626	Y	N
	DEPT AGENCY:TAXES&COMPULSORY FEE				661	Y	N
	COM:LICENCES				2298	Y	N

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Figure 11: Chart illustration after the change

2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
					10	N	N
					21	N	N
					145	N	N
					148	N	N
					154	Y	N

Receipts

25. The items **SALES:POINT OF SALES TERMINAL** and **SALES:SHARED NETWORK PRINTNG EQP** have been added to the receipts category

Figure 12: Chart illustration of the created items

1	2	3	4	5	6	SEGMENT DETAIL	POSTING LEVEL	BRK ALL
						2	N	N
						1242	N	N
						1696	N	N
						1697	N	N
						1750	N	N
						1773	Y	N
						1774	Y	N
						1775	Y	N
						1776	Y	N
						1751	Y	N
						1752	Y	N
						1753	Y	N
						1754	Y	N

ASSET SEGMENT

The changes in this segment are primarily attributable to DPSA's proposals. The SCOA Technical Committee predominantly utilised the Asset Segment to implement the proposed modifications submitted by the DPSA. The following changes were made to the asset segment.

Audio and Visual Equipment

26. This category has been expanded to include specific assets under Audio-Visual Equipment, which was previously not the case.
27. Radio Equipment, previously presented on the chart as a distinct asset under the Other Machinery and Equipment category, has been reclassified and is now included within the Audio-Visual Equipment category.

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

Figure 13: Chart Illustration before the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
ASSET RELATED						1	N	N
MACHINERY & EQUIPMENT						4	N	N
OTHER MACHINERY & EQUIPMENT						27	N	N
AUDIO VISUAL EQUIPMENT						106	N	N
AUDIO VISUAL EQUIPMENT						281	Y	N
RADIO EQUIPMENT						60	N	N
RADIO EQUIPMENT						216	Y	N

Figure 14: Chart illustration after the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
ASSET RELATED						1	N	N
MACHINERY & EQUIPMENT						4	N	N
OTHER MACHINERY & EQUIPMENT						25	N	N
AUDIO VISUAL EQUIPMENT						320	N	N
DECODER						657	Y	N
DICTAPHONE						658	Y	N
DIGITAL SIGNAGE						659	Y	N
INTEGRATED PA SYSTEM						660	Y	N
INTEGRATED TELECON EQUIPMENT						661	Y	N
INTEGRATED VIDEO CONFER EQUIPMNT						662	Y	N
INTERACTIVE WHITEBOARD						663	Y	N
MICROPHONES						664	Y	N
PROJECTORS						665	Y	N
RADIO EQUIPMENT						666	Y	N
SPEAKERS						667	Y	N
TV SCREEN						668	Y	N
VIDEO/AUDIO RECORDER						669	Y	N

Telecommunication Equipment

28. The category has been expanded to provide more detailed information about specific assets to enhance transparency. Assets that were previously included as examples in the definition of Telecommunication Equipment are now listed as posting-level assets under each sub-category.

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

Figure 15: Chart Illustration before the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	ASSET RELATED					1	N	N
	MACHINERY & EQUIPMENT					4	N	N
	OTHER MACHINERY & EQUIPMENT					27	N	N
	TELECOMMUNICATION EQUIPM					65	N	N
	TELECOM NETWORK LAN					223	N	N
	TELECOM NETWORK LAN					425	Y	N
	TELECOM NETWORK WAN					224	N	N
	TELECOM NETWORK WAN					426	Y	N
	TELECOM EQUIPM - EQUIPMENT					225	N	N
	TELECOM EQUIPM - EQUIPMENT					427	Y	N

Figure 16: Chart illustration after the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	ASSET RELATED					1	N	N
	MACHINERY & EQUIPMENT					4	N	N
	OTHER MACHINERY & EQUIPMENT					25	N	N
	TELECOMMUNICATION EQUIPM					281	N	N
	TELECOM NETWORK LAN					287	N	N
	ACCESS POINT					790	Y	N
	GOOGLE NEST WIFI ACCESS POINT					791	Y	N
	FIREWALL					855	Y	N
	HUB					856	Y	N
	SWITCH					789	Y	N
	TELECOM NETWORK WAN					288	N	N
	GATEWAY					792	Y	N
	TELECOM EQUIPM:EQUIPMENT					289	N	N
	FAX MACHINE					793	Y	N
	MICROWAVE/SATELITE RADIO					794	Y	N
	PRIVATE BRANCH EXCHANGE (PBX)					795	Y	N
	RADIO FREQUENCY DEVICE					796	Y	N
	SATELLITE					797	Y	N
	WIRED/MOBILE TELEPHONE HANDSET					798	Y	N

Computer Equipment

29. The category has been expanded to provide more detailed information about specific assets to enhance transparency. Assets that were previously included as examples in the definition of Computer Equipment are now listed as posting-level assets under each sub-category.

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

Figure 17: Chart Illustration before the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
						1	N	N
						4	N	N
						27	N	N
						113	N	N
						977	N	N
						978	Y	N
						288	N	N
						437	Y	N
						289	N	N
						438	Y	N
						290	N	N
						439	Y	N
						291	N	N
						440	Y	N
						292	N	N
						441	Y	N
						293	N	N
						442	Y	N
						294	N	N
						443	Y	N

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

Figure 18: Chart illustration after the change

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL	
						ASSET RELATED	1	N	N
						MACHINERY & EQUIPMENT	4	N	N
						OTHER MACHINERY & EQUIPMENT	27	N	N
						COMPUTER EQUIPMENT	328	N	N
						COMPUTER EQUIPM:DESKTOP	692	Y	N
						COMPUTER EQUIPM:LAPTOP	693	Y	N
						COMPUTER EQUIPM:TABLET/PALM TOP	694	Y	N
						COMPUTER PERIPHERALS	695	N	N
						KEYBOARDS, BAR CODE READERS	696	Y	N
						LAPTOP CHARGER&BAGS	697	Y	N
						MEMORY CARD FLASH&EXTERNAL DRIVE	698	Y	N
						MONITOR	699	Y	N
						MOUSE	700	Y	N
						SPEAKERS AND HEAD SETS	701	Y	N
						WEBCAM	702	Y	N
						DESKOP PRINTING EQUIPMENT	676	N	N
						3D PRINTER	703	Y	N
						BADGE PRINTER	704	Y	N
						BARCODING DEVICE	677	Y	N
						CARD PRINTER	678	Y	N
						DOT MATRIX PRINTER	679	Y	N
						INKJET PRINTER	680	Y	N
						LASER PRINTER	681	Y	N
						LED PRINTER	682	Y	N
						MULTIFUNCTION PRINTER	683	Y	N
						SOLID INK PRINTER	684	Y	N
						POINT OF SALES TERMINAL	685	Y	N
						SERVER/MAINFRAMES	686	N	N
						BLADE SERVER	687	Y	N
						RACK MOUNT SERVER	688	Y	N
						STORAGE SERVER (DISK AND TAPE)	689	Y	N
						TAPE ARCHIVE SERVERS	690	Y	N
						SHARE NETWORK PRINTING EQUIPMENT	691	Y	N

Office Furniture

30. The asset Data Centre/Rack Space has been added under Office Furniture. These Cabinets/Rack Space are standardized and organized areas for housing and managing various IT equipment such as servers, network switches, storage devices, and other hardware.
31. Cabinets to be linked to these assets include, but are not limited to, Standard Server Racks, Network Racks, Blade Server Enclosures, High-Density Racks, Open-Frame Racks, and Wall-Mounted Racks.

Chart Illustration of Data Centre Cabinets/Rack in the Asset Segment

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) FROM 1 APRIL 2025

Figure 19: Chart illustration of the asset created

1	2	3	4	5	6	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
ASSET RELATED						1	N	N
	MACHINERY & EQUIPMENT					4	N	N
		OTHER MACHINERY & EQUIPMENT				25	N	N
			FURNITURE & OFFICE EQUIPMENT			304	N	N
				OFFICE FURNITURE		334	N	N
					DATA CENTRE CABINETS/RACK	742	Y	N

Assistive Devices, Medical and Allied Equipment

32. A new asset has been created under *Assistive Device, Medical and Allied Equipment* for *Braille Devices*. This type of assistive technology is designed to provide access to digital information and communication for individuals who are blind or have visual impairments. These devices translate digital content into a tactile format that can be read and interacted with using the sense of touch.
33. Examples of Braille Devices include Braille Displays, Braille Notetakers, Braille Embossers, and Refreshable Braille Displays, etc.

Figure 20: Chart Illustration of the created asset

1	2	3	4	5	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
ASSET RELATED					1	N	N
	MACHINERY & EQUIPMENT				4	N	N
		OTHER MACHINERY & EQUIPMENT			25	N	N
			ASSISTIVE DEVICE, MED&ALLIED EQU		314	N	N
				BRaille DEVICES	655	Y	N

Electric Wire and Power Distribution

34. A new asset, Uninterrupted Power Supply (UPS), has been created under *Electric Wire and Power Distribution*. UPS refers to an electrical device that provides backup power in the event of a power failure or disruption. It is designed to instantly and automatically supply power to connected equipment, ensuring continuous operation and protecting against data loss or system downtime.

Figure 21: Chart Illustration of the created asset

1	2	3	4	5	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
ASSET RELATED					1	N	N
	MACHINERY & EQUIPMENT				4	N	N
		OTHER MACHINERY & EQUIPMENT			25	N	N
			ELECTRIC WIRE&POWER DISTRIBUTION		299	N	N
				UNINTERRUPTED POWER SUPPLY(UPS)	716	Y	N

REGIONAL IDENTIFIER SEGMENT

35. No changes were made to the Regional Identifier Segment.

CONTACT INFORMATION

36. 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 if further clarification or discussion is required regarding the changes mentioned above.
37. 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 2025