



CLASSIFICATION CIRCULAR 52

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 **fourth 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 24.25.04**) published in March 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 Bill 2024 and distributed to the relevant departments.

OBJECTIVE SEGMENT

5. Objective Segment amendments have been aligned to the published Adjusted Estimates of National Expenditure (AENE) 2024 and the Adjusted Estimates of Provincial Revenue and Expenditure (AEPREs) 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. No changes were made to the Project segment.

ITEM SEGMENT

Goods and Services

9. No changes were made to the Goods and Services category.

Transfers and Subsidies

10. Details of transfers and subsidies on the chart of accounts have been aligned to the approved AENE and AEPRE. Items were added to the sub-categories TRANSFERS AND SUBSIDIES: OTHER TRANSFERS PRIVATE ENTERPRISES and NON PROFIT INSTITUTIONS: OTHER NON PROFIT INSTITUTIONS. 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. As per the Modified Cash Standard (MCS), prepayments and advances are payments for goods, services or capital assets that are yet to be received and in the case of transfers and subsidies cash is yet to be earned by the recipient, in accordance with the agreement under which the payment is made.
14. An allocation to prepayments is made when the agreement involves the department with a non-governmental entity whereas an allocation to advances is only made when the agreement involves one or more government entities. These exclude foreign (or non-South African) governments.
15. Consequently, the following items have been created on the chart for prepayments made to foreign governments and international organisations.

Figure 1: Chart Illustration of a newly added item

1	2	3	4	5	6	7	8	SEGMENT DETAIL NO	POSTING LEVEL
								4	N
								95	N
								96	N
								2020	N
								2024	N
								6856	N
								6857	N
								6858	Y

ASSET SEGMENT

16. 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

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: 4 April 2025