



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

DRAFT CLASSIFICATION CIRCULAR 51

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

1. This draft circular provides an overview of the implications of the SCOA Toning and BAS Re-implementation project, highlighting the changes made to the Chart of Accounts, the reasons for these changes and illustrating their impact.
2. Changes to the chart are discussed per segment of the chart. Please refer to SCOA COR 6 published in December 2024 for detailed changes implemented.

BACKGROUND

3. As part of the budgeting and reporting reforms, the SCOA Technical Committee and the BAS Support team periodically review the utilisation of the accounts and the quality of data produced.
4. Since the previous toning and re-implementation effective 01 April 2017, the SCOA Technical Committee and the BAS Support team have identified areas for improvement. These include processes that enhance the accurate use of the Economic Reporting Format (ERF) to ensure consistent transactions classification.

OVERALL CHANGES TO THE CHART OF ACCOUNTS

5. Significant delays in processing times were identified due to the large volume of data on the financial system (BAS). To address these delays, the existing segment structures were cleaned up and old and unused data was removed, thereby reducing the size of the active database.
6. Selective distribution of items to relevant departments will continue to be implemented. This exercise is beneficial in limiting the inappropriate use of items that should not be visible on other departments' databases. The full chart of accounts will be available, and if a department requires an item they do not have access to, they must send a request to the SCOA Technical Committee for consideration and approval to grant access to the item.
7. The Department of Public Service and Administration (DPSA) initiated the enhancement and creation of Information and Communication Technology (ICT) items on the chart, to improve the transparency on budgeting and reporting on ICT spending in Government. In the review process, the existing ICT items on the chart were adjusted to accommodate these reporting requirements. In most instances, additional

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posting-level items have been introduced. Definitions for these items have been provided in the main SCOA COR spreadsheet. These definitions were provided by the DPSA as the mandated ICT experts.

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.

FUND SEGMENT

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

OBJECTIVE SEGMENT

10. Objective Segment amendments have been aligned to the published Estimates of National Expenditure (ENE) and the Estimates of Provincial Revenue and Expenditure (EPREs). Departments should send the approved programme structure letters 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. No changes were made to the Infrastructure Segment.

PROJECT SEGMENT

13. 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 1: 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 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 2: 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

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** has been removed and replaced with the items under the categories SITA SYSTEM SEC SOFTWARE LICENCE and SITA OPERATING SYSTEMS LICENSING.

The items 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 3: Charts Illustration of the SITA 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	N					COMPUTER SERVICES	77888	N	N
				SITA COMPUTER SERVICES	705992	N	Y					SITA COMPUTER SERVICES	90888	N	N
				SITA ELECTRON DOC DEL SYS (EDD)	5253992	Y	N					SITA ELECTRON DOC DEL SYS (EDD)	265888	Y	N
				SITA CLOUD SPACE	5217992	Y	N					SITA CLOUD COMPUTING SERVICES	266888	Y	N
				SITA DATA LINES	1348992	Y	N					SITA CLD COMP SRVC:DATA ANLYTICS	303888	Y	N
				SITA HELP DESK	1349992	Y	N					SITA CLD COMP SRVC:DTBASES(DAAS)	304888	Y	N
				SITA INFORMATION SERVS	1350992	Y	N					SITA CLD COMP SRVC:OPERATING SYS	305888	Y	N
				SITA INTERNET SERV CHRGS	1351992	Y	N					SITA CLD COMP SRVC:SOFTWARE(SAAS)	306888	Y	N
				SITA MAINFRAME TIME	745992	N	N					SITA CLD COMP SRVC:STORGE(STAAS)	307888	Y	N
				AGRIC DEBT SYS MAINFRAM TIME	1358992	Y	N					SITA CLD COMP SRVC:VIRTL MACHINE	308888	Y	N
				BARNOWL MAINFRAME TIME	4629992	Y	N					SITA ICT MANAGED SERVICES	267888	N	N
				BAS MAINFRAME TIME	1355992	Y	N					SITA ICT MNG SERV:DAT BK&REC MNG	311888	Y	N
				BAUD MAINFRAME TIME	4630992	Y	N					SITA ICT MNG SERV:DISASTER RECOV	312888	Y	N
				EXAMS MAINFRAME TIME	1359992	Y	N					SITA ICT MNG SERV:INFO SECRPT SUP	313888	Y	N
				FINEST MAINFRAME TIME	1353992	Y	N					SITA ICT MNG SERV:INFR SUP(SM&P)	314888	Y	N
				JYP MAINFRAME TIME	4731992	Y	N					SITA ICT MNG SERV:MAINFRAME TIME	315888	N	N
				LOGIS MAINFRAME TIME	1356992	Y	N					MAINFRAME TIME:AGRIC DEBT SYSTEM	316888	Y	N
				PERSAL MAINFRAME TIME	1354992	Y	N					MAINFRAME TIME:BARNOWL	317888	Y	N
				PMM(IFMS) MAINFRAME TIME	1357992	Y	N					MAINFRAME TIME:BAS	318888	Y	N
				SITA PRINTING WORKS	1352992	Y	N					MAINFRAME TIME:BAUD	319888	Y	N
				SITA SOFTWARE LICENCES	746992	N	N					MAINFRAME TIME:EXAMS	320888	Y	N
				SITA SOFT LIC:DEVELOPMENT SOFTW	1363992	Y	N					MAINFRAME TIME:FINEST	321888	Y	N
				SITA SOFT LIC:OFFICE SUITE SOFTW	1361992	Y	N					MAINFRAME TIME:JYP	322888	Y	N
				SITA SOFT LIC:OPER SYS SOFTWARE	1360992	Y	N					MAINFRAME TIME:LOGIS	323888	Y	N
				SITA SOFT LIC:SECURITY SOFTWARE	1364992	Y	N					MAINFRAME TIME:LOGIS	324888	Y	N
				SITA SOFT LIC:UTILITY SOFTWARE	1362992	Y	N					MAINFRAME TIME:PERSAL	325888	Y	N
				SITA SPECIALISE COMPT SER	1346992	Y	N					MAINFRAME TIME:PMM(IFMS)	325888	Y	N
				SITA SYSTEM ADVISERS	1347992	Y	N					SITA ICT MNG SERV:NETWORK SUPPRT	309888	Y	N
				SITA SYSTEMS	747992	N	N					SITA ICT MNG SERV:USER SUP(HD)	310888	Y	N
				SITA SYSTEM :APLICATN TRAINNG	1367992	Y	N					SITA DATA LINES	268888	Y	N
				SITA SYSTEM :MAIN SYS	1368992	Y	N					SITA INTERNET SERV CHRGS	269888	Y	N
				SITA SYSTEM :OPERATNL SUPPORT	1369992	Y	N					SITA PRINTING WORKS	270888	Y	N
												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

Computer Services – EXTERNAL Computer Services

19. 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** has 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 4: 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	N					COMPUTER SERVICES	77888	N	N
				EXTERNAL COMPUTER SERV PROVIDERS	706992	N	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 SECR	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

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Transfers and Subsidies

20. 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.
21. 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 5: 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

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

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

Figure 6: 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 7: 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

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

Figure 8: 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

24. This category has been expanded to include specific assets under Audio-Visual Equipment, which was previously not the case.

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25. 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.

Figure 9: 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 10: 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

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26. 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.

Figure 11: 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 12: 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

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

27. 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.

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
COMPUTER EQUIPMENT						113	N	N
POINT OF SALES TERMINAL						977	N	N
POINT OF SALES TERMINAL						978	Y	N
COMP HARD&SYSTEMS - DESKTOP						288	N	N
COMP HARD&SYSTEMS - DESKTOP						437	Y	N
COMP HARD&SYSTEMS - LAPTOP						289	N	N
COMP HARD&SYSTEMS - LAPTOP						438	Y	N
COMPHARD&SYSTEMS-SERVER/MAINFR						290	N	N
COMPHARD&SYSTEMS-SERVER/MAINFR						439	Y	N
COMPHARD&SYSTEMS - TABLET PC						291	N	N
COMPHARD&SYSTEMS - TABLET PC						440	Y	N
COMPUTER PERIPHERALS						292	N	N
COMPUTER PERIPHERALS						441	Y	N
DESKTOP PRINTING EQUIPMENT						293	N	N
DESKTOP PRINTING EQUIPMENT						442	Y	N
SHARE NETWORK PRINTING EQUIPMENT						294	N	N
SHARE NETWORK PRINTING EQUIPMENT						443	Y	N

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

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					27	N	N
	COMPUTER EQUIPMENT					328	N	N
	COMPUTER EQUPM:DESKTOP					692	Y	N
	COMPUTER EQUPM:LAPTOP					693	Y	N
	COMPUTER EQUPM: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

28. 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.
29. 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

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Figure 15: 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

30. 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.
31. Examples of Braille Devices include Braille Displays, Braille Notetakers, Braille Embossers, and Refreshable Braille Displays etc.

Figure 16: 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
BRILLE DEVICES					655	Y	N

Electric Wire and Power Distribution

32. 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 17: 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

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REGIONAL IDENTIFIER SEGMENT

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

CONTACT INFORMATION

34. 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 clarification or discussion is required regarding the changes mentioned above.
35. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 31 December 2024

DRAFT