



TO SCOA USERS

NOTICE NUMBER 1 OF 2025/26

REMOVAL AND RE-CREATION OF THE BURSARIES (EMPLOYEES) ITEMS

PURPOSE

1. The purpose of this document is to inform affected government departments' financial practitioners of the changes made to BURSARIES (EMPLOYEES) items on the chart of accounts.
2. Items shown in **red** indicate that they have been deleted/ removed, and **green** implies that a new item has been created/added to the chart.

DISCUSSION

3. The item code **BURSARIES (EMPLOYEES) 74888** has been removed from the chart of accounts and replaced with a new code **BURSARIES(EMPLOYEES) 3489888**. Before 1 April 2025 Bas Code **74 EMPL CONTR: MEDICAL (RES)** was linked to the Persal deduction code **322 MEDICAL: CONTRIBUTION**. To facilitate accurate Persal links, the introduction of a new item code for BURSARIES (EMPLOYEES) was essential. The new item was granted to ALL DEPARTMENTS. Departments with outstanding balances on item code 74888 must prepare the necessary journals and log a call with BAS Call Centre to initiate the process of opening the item. This step is crucial for processing the journals and clearing the balances before the April month-end closure.

Figure 1: Chart illustration of the item deleted

1	2	3	4	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	PAYMENTS			1	N	N
	PAYMENTS			2	N	N
	GOODS AND SERVICES			14	N	N
	BURSARIES (EMPLOYEES)			74	Y	N

Figure 2: Chart illustration of the item created

1	2	3	4	SEGMENT NUMBER	POSTING LEVEL	BRK ALL
	PAYMENTS			1	N	N
	PAYMENTS			2	N	N
	GOODS AND SERVICES			14	N	N
	BURSARIES(EMPLOYEES)			3489	Y	N

Contact information

4. 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.
5. For updated versions of the SCOA COR database and classification circulars, please visit <https://scoa.treasury.gov.za>

Regards,

SCOA Technical Committee

Date: 6 May 2025