



**Western Cape
Government**

Provincial Treasury

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Reference: RCS/C.6

TREASURY CIRCULAR NO 16/2016

THE PREMIER

THE MINISTER OF ECONOMIC OPPORTUNITIES

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE

THE MINISTER OF HEALTH

THE MINISTER OF HUMAN SETTLEMENTS

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF SOCIAL DEVELOPMENT

THE MINISTER OF TRANSPORT AND PUBLIC WORKS

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MS P VINJEVOLD)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)

THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)

THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)

THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYLS)

THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)

THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)

THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)

THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)

THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)

THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYLS)

THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)

THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)

THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)

THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)

THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLLALL-SINGH)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)

THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)

THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN)

THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS M KORSTEN)

THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)

THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)

THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)

THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN) (PRO TEM)

For information

THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MR B Vink)
 THE DIRECTOR: FISCAL POLICY (MS T VAN DE RHEEDE) (ACTING)
 THE DIRECTOR: INFRASTRUCTURE (MR P CHANDAKA)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR T MADONDILE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR H MALILA) (PRO TEM)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR Z ZONYANE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE) (ACTING)
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR IG SMITH) (PRO TEM)
 THE PROVINCIAL AUDITOR
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
 THE DEPUTY DIRECTOR GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4: CLASSIFICATION CIRCULAR 15

PURPOSE

1. To inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA) version 4 16.17.02, contained in SCOA Classification Circular 15 dated 6 April 2016.
2. The following is an summary of the main changes:

FUND SEGMENT

3. This segment has been aligned to the published Appropriation and Division of Revenue Bills for 2016.

OBJECTIVE SEGMENT

4. Where a programme or sub-programme name changed, the entire programme and its sub-programmes were recreated in the financial system. Departments must activate the entire new structure and re-link the codes to the various transversal systems for interfaces.

PROJECT SEGMENT

5. Standardisation of the project segment was implemented as communicated in Classification Circular 14 communicated earlier.

REQUIRED

6. Departments to take cognisance of the content of the SCOA Classification Circular 15 issued by National Treasury.
7. Kindly direct all queries in this regard via the PT Helpme helpdesk.
8. Your co-operation in this regard will be highly appreciated.

A. B. Reddy
SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING AND COMPLIANCE

DATE: 3/05/2016



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 15

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4

PURPOSE

1. The purpose of this circular is to inform all government financial practitioners of the changes made to the Standard Chart of Accounts (SCOA) version 4 16.17.02 (hereinafter referred to as the chart). The chart changes were implemented from 01 April 2016.

DISCUSSION

2. Changes to the chart are discussed according to each segment of the chart. Please note that where applicable in each segment of the chart, all terminologies have been aligned to the changes introduced in the chart.
3. Departments are also requested to ensure that all the necessary PERSAL and BAS links will be updated to the structure where proposed changes have been recommended in the segments of the chart, i.e. amended Fund segment for Earmarked and Specific and Exclusively Appropriated funds, Programmes and Sub-programmes in the Objective segment.
4. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereof. Items shown in **red** indicate that the item have been removed/deleted, **blue** indicates that the item have been changed/re-named, while **green** implies that a new item have been created/added.

FUND SEGMENT

5. This segment has been aligned to the published Appropriation and Division of Revenue Bills for 2016.

OBJECTIVE SEGMENT

6. Programme structures of national and provincial departments were updated and aligned to the budget statements of departments as tabled in Parliament (ENE) and the Legislatures (EPRE).
7. Where a programme and sub-programme name changed, the entire programme and its sub-programmes were recreated in the financial system. Departments must activate the entire new structure and re-link the codes to the various transversal systems for interfaces.

Changes to Standard Chart Of Accounts (SCOA) 2016/17 – Circular 15 Issued 06 April 2017

RESPONSIBILITY SEGMENT

8. This segment is non-standardised; therefore departments need to amend the structure according to their needs in terms of the requirements of their organisational structure.
9. Therefore no changes were made to this segment of the chart.

ITEM SEGMENT

PAYMENTS

COMPENSATION OF EMPLOYEES

10. No changes were made to this category of payments.

GOODS AND SERVICES

AGENCY&SUPRT/OUTSOURCED SERVICES

A&S/O/S: Inmates Recovery Fee

11. A new item *A&S/O/S: Inmates Recovery Fee* has been added for use by department of correctional services. Please refer to the chart of accounts for the full definition of the item.

Table 1.1 Chart additions illustration

3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL
GOODS AND SERVICES				64	N
AGENCY&SUPRT/OUTSOURCED SERVICES				354	N
A&S/O/S:INMATES RECOVERY FEE				5012	N
A&S/O/S:INMATES RECOVERY FEE				5013	Y
OWN:A&S/O/S:INMATES RECOVERY FEE				5014	Y

INTEREST AND RENT ON LAND

12. No changes were made to this category of the item segment.

PAYMENTS FOR FINANCIAL ASSETS

13. No changes were made to this category of the item segment.

Changes to Standard Chart Of Accounts (SCOA) 2016/17 – Circular 15 Issued 06 April 2017

TRANSFERS AND SUBSIDIES

PROVINCIAL AND LOCAL GOVERNMENTS

14. Transfer payments descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D as at 30 April 2015. Details of additions, changes and deletions are available from the latest version of the chart.

DEPARTMENTAL AGENCIES AND ACCOUNTS

15. Transfer payments descriptions have been aligned to the latest list of public entities listed in PFMA schedule 1, 2, 3A, 3B, 3C and 3D as at 30 April 2015. Details of additions, changes and deletions are available from the latest version of the chart.

HIGHER EDUCATION INSTITUTIONS

16. No changes were made to this category of the item segment.

FOREIGN GOVERNMENT AND INTERNATIONAL ORGANS

INTERNATIONAL OIL POLLUTION FUND

17. A new item International Oil Pollution Fund has been added for use by national department of transport. Please refer to the chart of accounts for the full definition of the item

Table 1.2 Chart additions illustration

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL
TRANSFERS AND SUBSIDIES				7	N
FOREIGN GOV&INTERNATIONAL ORGAN				43	N
INTERNATIONAL OIL POLLUTION FUND				5007	Y

PUBLIC CORPORATIONS AND PRIVATE ENTERPRISE

18. No changes were made to this category of the item segment.

NON PROFIT INSTITUTIONS (NPI)

SECTION 21 SCHOOLS: MATHS AND SCIENCE TECHNOLOGY GRANT

19. A new item *Sec-21 Schools: Math and Science Technology Grant* item has been added for transfers made by department of basic education funded through the math, science and technology grant.

Changes to Standard Chart Of Accounts (SCOA) 2016/17 – Circular 15 Issued 06 April 2017

Table 1.3 Chart additions illustration

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL
TRANSFERS AND SUBSIDIES				7	N
NON PROFIT INSTITUTIONS (NPI)				45	N
SECTION 21 SCHOOLS				715	N
SECT-21 SCHOOLS:MATH&SCN&TECH GR				5015	N

HOUSEHOLDS (HH)

HH:OTH/T: EPWP PROGRAMME

20. A new item *EPWP Programme: Skills Development and Training* has been added for transfer payments related to skills development and training of the unemployed.

Table 1.4 Chart additions illustration

2	3	3	5	SEGMENT DETAIL NO	P/NP LEVEL
TRANSFERS AND SUBSIDIES				7	N
HOUSEHOLDS (HH)				46	N
HH:OTH/T: EPWP PROGRAMME				5009	N
EPWP PROGRAMME:SKILL DEV&TRAIN				5010	Y

PURCHASE/CONSTRUCTION OF CAPITAL ASSETS

21. No changes were made to this category of the item segment.

RECEIPTS

TRANSFERS RECEIVED FROM LOCAL GOVERNMENT

1	2	3	4	SEGMENT DETAIL NO	P/NP LEVEL
RECEIPTS				2	N
TRANSFERS RECEIVED				11	N
TRNSF REC:LOCAL GOVERNMENT				509	N
TRNSF REC:POLOKWANE LOC MUNICIPALITY				5011	Y

ASSETS, LIABILITIES AND EQUITY

22. No changes were made to this category of the item segment.

ASSETS SEGMENT

23. No changes were made to this segment of the chart

Changes to Standard Chart Of Accounts (SCOA) 2016/17 – Circular 15 Issued 06 April 2017

PROJECT SEGMENT

24. Standardisation of the project segment was implemented as communicated in classification circular 14 communicated earlier. Please refer to the circular as published on the SCOA website.

INFRASTRUCTURE SEGMENT

25. No changes were made to this segment of the chart

REGIONAL IDENTIFIER

26. Changes have been made to align the current structure with the latest details from the DORA 2016. Changes to the regions (provinces, metros and municipality and wards) are approved and published by the Municipal Demarcation Board. Detailed information on the changes can be obtained on their website: <http://www.demarcation.org.za>.
27. Communication by the board was issued and is available on their website (please refer to annexure A) on the final decision taken. Included in an excel version of the map done for the new municipalities.

Contact information

28. Please contact the SCOA project team via the **SCOA call centre 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.
29. For updated versions of the SCOA COR database and classification circulars please visit <https://scoa.treasury.gov.za/>

Regards,

SCOA Technical Committee

Date: 6 April 2016