

PROVINSIALE TESOURIE • PROVINCIAL TREASURY •
UNONDYEBO WEPHONDO



Verwysing
Reference
Isalathiso PT 19/1/3

Navrae
Enquiries
Imibuzo LD Jeffery

TREASURY CIRCULAR NO: 19/2008

THE PREMIER

THE MINISTER OF AGRICULTURE
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS, SPORT AND RECREATION
THE MINISTER OF EDUCATION
THE MINISTER OF ENVIRONMENT, PLANNING AND ECONOMIC DEVELOPMENT
THE MINISTER OF FINANCE AND TOURISM
THE MINISTER OF HEALTH
THE MINISTER OF LOCAL GOVERNMENT AND HOUSING
THE MINISTER OF SOCIAL SERVICES AND POVERTY ALLEVIATION
THE MINISTER OF TRANSPORT AND PUBLIC WORKS

} For information

THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

ALL OTHER MEMBERS OF PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (MS V PETERSEN)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR P WILLIAMS)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (DR JC STEGMANN)
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (DR GA LAWRENCE)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR RB SWARTZ)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KG HOUSEHAM)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MS S FOLLENTINE) (ACTING)
THE ACCOUNTING OFFICER: VOTE 8: LOCAL GOVERNMENT AND HOUSING (MS S MAJIET)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR R ELLIS) (ACTING)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR T MANYATHI)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS J JOHNSTON) (ACTING)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR MN LINDIE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR H ARENDSE)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS A SMIT)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)
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: LOCAL GOVERNMENT AND HOUSING (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR AA GAFFOOR)
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 (MR A ASSIM)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
THE HEAD: SUSTAINABLE RESOURCE MANAGEMENT (MR A PHILLIPS) (ACTING)
THE HEAD: ASSET MANAGEMENT (MR TD PILLAY)
THE HEAD: FINANCIAL GOVERNANCE (MR TC ARENDSE)
THE HEAD: PUBLIC FINANCE (MR H MALILA)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS PG PIEDT)
THE SENIOR MANAGER: ACCOUNTING (MR A REDDY)
THE SENIOR MANAGER: NORMATIVE FINANCIAL MANAGEMENT (MR F JACOBS) (ACTING)
THE SENIOR MANAGER: ENTERPRISE RISK MANAGEMENT AND GOVERNANCE SYSTEMS (MR B VINK) (ACTING)
THE CHIEF AUDIT EXECUTIVE (MS H ROBSON) (ACTING)
THE SENIOR MANAGER: INTERNAL AUDIT (MS B CAIRNCROSS)
THE SENIOR MANAGER: ECONOMIC ANALYSIS (MS W MAPIRA) (ACTING)
THE SENIOR MANAGER: FISCAL POLICY: PROVINCIAL GOVERNMENT (MS A PICK) (ACTING)
THE SENIOR MANAGER: FISCAL POLICY: LOCAL GOVERNMENT (MR G PAULSE) (PRO TEM)
THE SENIOR MANAGER: BUDGET MANAGEMENT (MR PP PIENAAR) (ACTING)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (MR G PAULSE)
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
THE HEAD: OFFICE OF THE MINISTRY (MR G GESWINDT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

**STANDARD CHART OF ACCOUNTS (SCoA): NATIONAL TREASURY CLASSIFICATION
CIRCULAR 1 OF 2008/09**

1. Accounting Officers and Chief Financial Officers of departments are hereby informed of the SCoA Classification Circular 1 of 2008/09 as issued by the National Treasury.
2. This Classification Circular repeals classification circulars issued prior to 1 April 2008 as part of the SCoA training project.
3. Attached, please find a copy of the SCoA Classification Circular 1 of 2008/09 dated 12 May 2008 which is available on National Treasury's website at <http://oag.treasury.gov.za/publications/SCOA/circulars>. Please note that a copy of the SCoA Classification Circular was e-mailed to you on Monday, 19 May 2008.
4. Please revert to the writer if you have any queries in this regard.


SENIOR MANAGER: ACCOUNTING

Date: 19 May 2008



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 1 OF 2008/09

REPEAL OF CLASSIFICATION CIRCULARS ISSUED PRIOR 1 APRIL 2008

Purpose

To inform all government financial practitioners that classification circulars issued prior to 1 April 2008 are repealed.

Background

Prior to the implementation of the budget format and SCOA in 2004, the SCOA project team highlighted the need to rationalise the SCOA structure in the system once sufficient conclusions regarding the challenges posed by the data structure were observed. The past three fiscal cycles have served as this period and the SCOA team had now introduced a second round of structural improvement called "SCOA toning" project. These proposed changes have been implemented with effect of 1 April 2008.

Part of the reforms included the issuing of classification circulars to update practitioners of the changes on the chart of accounts. The following classification circulars were issued prior 1 April 2008:

CS no	Heading	Date issued
	2005/06	
1	Adjustments to V6.3 to V6.6 of SCOA	30 July 2005
2	Entertainment	31 October 2005
3	Adjustments to V6.7 to V6.8 of SCOA	30 November 2005
4	Adjustments to V6.9 of SCOA	23 February 2006
5	Adjustments to V6.10 of SCOA	31 February 2006

CLASSIFICATION CIRCULAR 1 OF 2008/09

CS no	Heading	Date issued
2006/07		
1	Adjustments to V 7 of SCOA	22 June 2006
2	Adjustments to V 7.1 of SCOA	24 October 2006
3	Adjustments to V 7.2 of SCOA	16 November 2006
4	Accounting for money received from Criminal Assets Recovery Account	19 February 2007
5	Adjustments to V 7.3 of SCOA	27 March 2007
2007/08		
1	Entertainment (replaced by circular 2 of 2005/06)	11 May 2007
2	Adjustments to V 7 of SCOA	29 May 2007
3	Adjustments to V 8.1 and 8.2 of SCOA	23 August 2007

The SCOA project team will continue with the issuing of classification circulars in the future. Classification circulars that are still relevant on topics of practical guidance are in the process of being updated and will be posted on the national treasury SCOA website in due course.

Please contact the SCOA project team via the **SCOA call center at (012) 315 5311** if further clarity or discussion is required regarding the above. Alternatively, practitioners can communicate via email, by sending a concise mail to scoa@treasury.gov.za

Regards

SCOA Technical Committee

Date: 12 May 2008