

**PROVINSIALE TESOURIE • PROVINCIAL TREASURY •
UNONDYEBO WEPHONDO**



Verwysing
Reference
Isalathiso

PT 19/1/3

Navrae
Enquiries
Imibuzo

LD Jeffery

TREASURY CIRCULAR NO: 23/2007

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 (DR GA LAWRENCE)
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 (MR P MBAMBO) (ACTING)
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 K LUBELWANA) (ACTING)
THE ACCOUNTING OFFICER: VOTE 8: LOCAL GOVERNMENT AND HOUSING (MS S MAJIET)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T TOLMAY)
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 (DR H FAST) (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 MACIKAMA) (ACTING)
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 PAE BREDEKAMP)
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 (MS SMA ROBINSON)
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 C MILES) (ACTING)
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 L NENE)
THE CHIEF AUDIT EXECUTIVE (MS R JAFTHA)
THE SENIOR MANAGER: ECONOMIC ANALYSIS (MS B BOQWANA)
THE SENIOR MANAGER: FISCAL POLICY: PROVINCIAL GOVERNMENT (MR D BASSON) (PRO TEM)
THE SENIOR MANAGER: FISCAL POLICY: LOCAL GOVERNMENT (MR G PAULSE) (PRO TEM)
THE SENIOR MANAGER: BUDGET MANAGEMENT (MS AJ HICKEY)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MR DG BASSON)
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) (ACTING)
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) CLASSIFICATION CIRCULAR 2 OF 2007/08

Purpose

1. To inform Accounting Officers and Chief Financial Officers of departments of the amendments, made to the SCOA and effected in version 8 of the SCOA.

Required

2. Attached, please find a copy of the SCOA Classification Circular 2 of 2007/08 issued by the National Treasury on 29 May 2007.
3. Please note that a copy of the SCOA Classification Circular as well as version 8 of the SCOA was emailed to you on Wednesday, 30 May 2007.
4. Thank you for your co-operation in this regard.



SENIOR MANAGER: ACCOUNTING

Date: 31 May 2007

CLASSIFICATION CIRCULAR 2 OF 2007/08



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 2 OF 2007/08

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

Purpose

The purpose of this classification circular is to inform all government financial practitioners of the amendments, and the reasons for these amendments made to version 8 of the SCOA.

Payments

1. Compensation of employees

No changes have been made to this section.

2. Goods and services

2.1 Maintenance, repair and running cost

A new item has been **added** under the category for maintenance, repair and running cost for agriculture and farm structures. Included under this item are poultry houses, crush pens, dipping tanks, fences and other agriculture and farming structures.

ITEM ADDED	BAS SEGMENT NUMBER
MNT&REP:AGRICULTURE & FARM STRUCTURES	6710888

CLASSIFICATION CIRCULAR 2 OF 2007/08

2.2 Operating leases including rent

A new item has been **added** under the category for operating leases: non residential buildings, for the lease of agriculture and farm structures. Included under this item are poultry houses, crush pens, dipping tanks, fences and other agriculture and farming structures.

ITEM ADDED	BAS SEGMENT NUMBER
LEASES:AGRICULTURE & FARM STRUCTURES	6711888

2.3 Own and leasehold property expenditure

The following municipalities' names have **changed**: Endondakusuka to Mandeni, Greater Groblersdal to Elias Motsoaledi, Klerksdorp to City of Matlosana and Utrecht to eMadlangeni.

ITEM CHANGED	BAS SEGMENT NUMBER
MUNICIPAL SERVICES:MANDENI	4136888
MUNICIPAL SERVICES:ELIAS MOTSOALEDI	4110888
MUNICIPAL SERVICES:CITY OF MATLOSANA	4156888
MUNICIPAL SERVICES:eMADLANGENI	3912888

3. Transfers and subsidies

3.1 Transfers to Municipalities

Changes to the names of municipalities have resulted in **changes** to the names of the items under the category for equitable share grants to municipalities. Refer to par. 2.3 for detail.

ITEM CHANGED	BAS SEGMENT NUMBER
EQT SHARE GRANT:MUN MANDENI	4406888
EQT SHARE GRANT:MUN ELIAS MOTSOALEDI	4420888
EQT SHARE GRANT:MUN CITY OF MATLOSANA	4426888
EQT SHARE GRANT:MUN eMADLANGENI	4192888

CLASSIFICATION CIRCULAR 2 OF 2007/08

Changes to the names of municipalities have also resulted in **changes** to the names of the items under the category for rates and taxes payable to municipalities. Refer to par. 2.3 for detail.

ITEM CHANGED	BAS SEGMENT NUMBER
RATES & TAXES:MANDENI	5961888
RATES & TAXES:ELIAS MOTSOLEDI	5932888
RATES & TAXES:CITY OF MATLOSANA	5974888
RATES & TAXES:eMADLANGENI	5743888

Changes to the names of municipalities have also resulted in **changes** to the names of the items under the category for vehicle licenses payable to municipalities. Refer to par. 2.3 for detail.

ITEM CHANGED	BAS SEGMENT NUMBER
VEHICLE LIC:MUN MANDENI	4682888
VEHICLE LIC:MUN ELIAS MOTSOLEDI	4696888
VEHICLE LIC:MUN CITY OF MATLOSANA	4702888
VEHICLE LIC:MUN eMADLANGENI	4498888

The following two names of municipalities under the category for rates and taxes have been **corrected** due to incorrect spelling.

ITEM CHANGED	BAS SEGMENT NUMBER
MUN RATES & TAXES:UMDONI	5770888
MUN RATES & TAXES:CAMDEBOO	6004888

3.2 Departmental agencies and accounts

No changes have been made to this section.

3.3 Non-profit institutions

No changes have been made to this section.

3.4 Foreign Governments and International Organizations

A new item has been **added** under transfers to foreign governments and International organisations for a transfer payment from National Treasury to this international program which is supported by the government.

ITEM ADDED	BAS SEGMENT NUMBER
INVESTMENT CLIMATE FACILITY	670888

3.5 Subscription fees to International Organisations

A new item has been **added** under the category for subscription fees to international organisations due to employment services (Dept Labour) needs to pay an annual membership fee to the World Association of Public Employment Services International (WAPES).

ITEM ADDED	BAS SEGMENT NUMBER
SUB FEES: WAPES	6709888

3.6 Public Corporations and Private Enterprises

A new item has been **added** under the category for transfers to public corporations and private enterprises for South African Airways which is now being established as a schedule two state owned enterprise.

ITEM ADDED	BAS SEGMENT NUMBER
SOUTH AFRICAN AIRWAYS	6707888

4. Payments for capital assets

4.1 Buildings and other fixed structures

A new item has been **added** under the category for buildings and other fixed structures: non residential buildings, for the capital payments relating to agriculture and farm structures. Included under this item are poultry houses, crush pens, dipping tanks, fences and other agriculture and farming structures.

ITEM ADDED	BAS SEGMENT NUMBER
PUR/CAP/ASS:AGRICULTURE & FARM STRUCTURES	6712888

Receipts

5 Tax receipts

No changes have been made to this section.

6 Sales of goods and services

6.1 Administration fees

No changes have been made to this section.

CLASSIFICATION CIRCULAR 2 OF 2007/08

6.2 Other sales

A new item has been **added** under the category for rental: on-residential buildings for revenue flowing from the rental of agriculture and farm structures. Included under this item are poultry houses, crush pens, dipping tanks, fences and other agriculture and farming structures.

ITEM ADDED	BAS SEGMENT NUMBER
RENTAL: AGRICULTURE & FARM STRUCTURES	6713888

7 Fines penalties and forfeits

No changes have been made to this section.

8. Interest, dividends and rent on land

No changes have been made to this section.

9. Sale of capital assets

A new item has been **added** under the category for sale of capital assets non-residential buildings for revenue flowing from the sale of agriculture and farm structures. Included under this item are poultry houses, crush pens, dipping tanks, fences and other agriculture and farming structures.

ITEM ADDED	BAS SEGMENT NUMBER
SALE/CP/ASS:AGRICULTURE & FARM STRUCTURES	6714888

Assets, liabilities and equity

10. Non current assets

No changes have been made to this section.

11. Revenue: Financial assets

No changes have been made to this section.

12. Liabilities

No changes have been made to this section.

13. Net assets

No changes have been made to this section.

CLASSIFICATION CIRCULAR 2 OF 2007/08

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

SCOA Technical Committee

Regards,

Date: 29 May 2007