

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



Verwysing
Reference
Isalathiso

PT 19/1/3

Navrae
Enquiries
Imibuzo

LD Jeffery

TREASURY CIRCULAR NO: 32/2007

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

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

} For information

**STANDARD CHART OF ACCOUNTS (SCoA): NATIONAL TREASURY CLASSIFICATION
CIRCULAR 3 OF 2007/08**

1. Hereby, Accounting Officers and Chief Financial Officers of departments are informed of the contents of SCoA Classification Circular 3 of 2007/08 as issued by the National Treasury.
2. Amendments made to versions 8.1 and 8.2 of the SCoA are addressed in the Classification Circular 3 of 2007/08. These amendments must be applied from 1 April 2007 with the re-classification of allocations.
3. Attached, also please find a copy of the SCoA Classification Circular 3 of 2007/08 dated 23 August 2007 which is available on National Treasury's website at [http://oag.treasury.gov.za/publications/practice notes](http://oag.treasury.gov.za/publications/practice%20notes). Please note that a copy of the SCoA Classification Circular as well as version 8.2 of the SCoA was e-mailed to you on Friday, 24 August 2007.
4. Please revert to the writer if you have any queries in this regard.


SENIOR MANAGER: ACCOUNTING

Date: 27 August 2007



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

CLASSIFICATION CIRCULAR 3 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 versions 8.1 and 8.2 of the SCOA.

Payments

1. Compensation of employees

No changes have been made to this section.

2. Goods and services

No changes have been made to this section.

3. Transfers and subsidies

3.1 Departmental agencies and accounts

3.1.1 New items have been **added** to the chart for the following reasons:

The Department of Labour on a monthly basis transfer funds to the National Skills Fund and the National Department of Tourism on a monthly basis transfer funds to the Blyde River Canyon National Park.

ITEMS ADDED	BAS SEGMENT NUMBER
NATIONAL SKILLS FUND	6715888
BLYDE RIVER CANYON NATIONAL PARK	6719888

CLASSIFICATION CIRCULAR 3 OF 2007/08

3.1.2 Taxes and compulsory fees: Departmental agencies

The Elsenburg Agricultural College is producing its own wine and the wine is bottled and sold. Once it is ready to be sold, the wine is taken out of the Cellar and entered into a register. They then need to pay a customs and excise duty over to SARS in terms of the Customs and Excise act.

ITEM ADDED	BAS SEGMENT NUMBER
EXCISE DUTY	6718888

Receipts

4. Tax receipts

No changes have been made to this section.

5 Sales of goods and services

5.1 Administration fees

No changes have been made to this section.

5.2 Other sales

No changes have been made to this section.

6. Fines penalties and forfeits

No changes have been made to this section.

7. Interest, dividends and rent on land

No changes have been made to this section.

8. Sale of capital assets

No changes have been made to this section.

Assets, liabilities and equity

9. Current assets

A new item under this category has been **added** for the recoverable deduction in respect of monthly parking fees for employees who make use of private parking spaces. This entails that the department renders an agency service by paying the owner of the parking and recovers the full amount from the employees. This item has been created on request of the National Treasury.

ITEM ADDED	BAS SEGMENT NUMBER
SALARY DEDUCTION PARKING: CA	6717888

CLASSIFICATION CIRCULAR 3 OF 2007/08

- 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.

Please contact the SCOA project team via the **SCOA call center**, by sending a concise mail to scoa@treasury.gov.za if further clarity or discussion is required regarding the changes highlighted above.

SCOA Technical Committee

Regards,

Date: 23 August 2007