



Reference number: RCS-C.6

Private Bag X9165  
CAPE TOWN  
8000

## TREASURY CIRCULAR NO. 21/2021

THE PREMIER

THE MINISTER OF AGRICULTURE

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

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 (DR H MALILA)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR D SAVAGE)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR K CLOETE)

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

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MS P MAYISELA)

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 (DR M SEBOPETSA)

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

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR G REDMAN)

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 (MS A SMIT)

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 S KAYE)

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 A GAFFOOR) (ACTING)

THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (ADV. C SMITH)

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 D SAVAGE)

THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (DR R HAVEMANN)

THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MS J GANTANA)

THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (DR R HAVEMANN) (PRO TEM)

THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (DR R HAVEMANN) (PRO TEM)

THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)

THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR I SMITH)

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

THE CHIEF FINANCIAL OFFICER (MS A SMIT)

THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)

THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)

For information

THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)  
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)  
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)  
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS K NEETHLING) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR S KENYON) (PRO TEM)  
 THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR S KENYON) (PRO TEM)  
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (DR R HAVEMANN) (PRO TEM)  
 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 N ISMAIL)  
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

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 5: CLASSIFICATION CIRCULAR (CC) 35**

### **1. PURPOSE**

- 1.1 The purpose of this circular is to inform departmental financial practitioners of the changes made to the Standard Chart of Accounts (SCOA COR 5 21 22 02) in the first quarter of 2021/22 financial year (01 April 2021 to 30 June 2021), issued 02 July 2021.
- 1.2 Amendments are in the FUND, OBJECTIVE and PROJECT segments. Some changes were made to the item segments, but none that would impact the Western Cape.

### **2. FUND SEGMENT**

- 2.1 Changes were made in consultation with the affected department. Please refer to the excel version of the chart for details relating to the latest changes.

### **3. ITEM SEGMENT**

#### **Goods and Services**

- 3.1 The following two new items were added:

- LEGAL COST PRIVATE FIRM: CONVEYANCING SERVICES
- INVENTORY ASSETS FOR DISTRIBUTION: SOFTWARE AND INTANGIBLE ASSETS

- 3.2 The item "*Inventory assets for distribution: municipal dustbins*" has been amended to include purchase of skips:

- INVENTORY ASSETS FOR DISTRIBUTION: MUNICIPAL DUSTBINS & SKIPS

#### **Transfers and Subsidies**

- 3.3 The following newly added items have been created under various categories of Transfers for Payments for cash payments to different sectors that were impacted by COVID-19 pandemic:

- DEPT AGENCY: COVID-19 RELIEF
- HIGH EDUCAT INSTITUTIONS: COVID-19 RELIEF

- OTHER PUBLIC CORPORATIONS: COVID-19 RELIEF
- PRIVATE ENTERPRISES: COVID-19 RELIEF
- NON-PROFIT INSTITUTIONS: COVID-19 RELIEF
- HOUSEHOLDS: COVID-19 RELIEF

#### **4. INFRASTRUCTURE SEGMENT**

4.1 The following new infrastructure code has been added which is linked to the newly created item:  
*"Inventory assets for distribution: software and intangible assets"*

- NON INFRASTRUCTURE/STANDALONE: ASSETS FOR DISTRIBUTION - SOFTWARE AND INTANGIBLE ASSETS

#### **5. REQUIRED**

- 5.1 Departments are requested to ensure that, where necessary, the PERSAL and BAS links are updated to avoid PERSAL-BAS Interface exceptions.
- 5.2 Departments to take cognisance of the content of the SCOA Classification Circular 35 issued by National Treasury.
- 5.3 Kindly direct all queries in this regard to the Provincial SCOA Champion at [Shaun.Manuel@westerncape.gov.za](mailto:Shaun.Manuel@westerncape.gov.za)

Your co-operation in this regard will be highly appreciated.

**ADILA ABOO**

**SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING AND COMPLIANCE**

**DATE:** 6 July 2021