



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To inform all government financial practitioners that classification circulars issued prior to 1 April 2008 are repealed.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

<b>CS no</b>	<b>Heading</b>	<b>Date issued</b>
	<b>2005/06</b>	
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

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CS no	Heading	Date issued
<b>2006/07</b>		
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
<b>2007/08</b>		
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](mailto:scoa@treasury.gov.za)

Regards

SCOA Technical Committee

Date: 12 May 2008