



% based on in progress and complete	Actions	Progress
37%	118	In progress
63%	202	Complete
n/a	6	Continuous Or already included in other action
n/a	6	To be determined - will be addressed with finalisation and not yet started can only be driven once NT provided the final mSCOA regulations
320	332	Total

1	Action	Responsible official or organisation	Due date	Progress
2	<b>Governance and Institutional Requirements</b>			
3	Appoint mSCOA Project Sponsor: Delegated from the MM to the CFO CFO: M Bolton	M Bolton		Complete
4	Appointment of a mSCOA Champion H Papier: Senior Manager Budget Office	H Papier		Complete
5	Appointment of a suitability qualified System Administrator S Sowben: Manager Financial Systems	Sean Sowben		Complete
6	<u>Commissioning of an mSCOA steering committee</u> mSCOA Steering committee comprises out of the MM, HOD's, mSCOA champion, System Administrator the leads of the mSCOA Working Committees (business processes).	M Bolton & H Papier		Complete
7	Compiling TOR for steering Committee and signing of the relevant documentation	M Bolton & H Papier		Complete
8	Explain broad principles of mSCOA to the various Directorates	M Bolton		Complete
9	Set-up engagement sessions with various directorates before each of the next actions explaining to the detail regarding each action after the ground work has been performed and requesting input in order take all departments along, otherwise resistance will be experienced.	M Bolton & H Papier		Complete
10	Compile and obtain approval for an implementation plan that provides guidance with regard to the actions, activities and processes in order to achieve readiness for implementation.  This will be tracked in the roadmap and is a live document that will update as changes occur or new developments within the mSCOA environment.	M Bolton & H Papier		Complete
11	Create a good governance structure that will involve all the major role players, Management, Internal, & External Audit, Risk management and other departments.  Identified role-players are invited to all working committees and mSCOA Steering Committee.	M Bolton & H Papier		Complete
12	Functioning mSCOA Steering (Quarterly meetings being conducted)	M Bolton	Quarterly meetings	Continuous
13	Regular reporting on mSCOA implementation to Management and Executive Committees and Council	M Bolton	Quarterly reporting	Continuous

1	Action	Responsible official or organisation	Due date	Progress
14	<p>Development and adoption of the required ICT policies and securities. The following ICT Policies are in place and available on request from J Pienaar:</p> <ol style="list-style-type: none"> <li>1. Information Security Policy</li> <li>2. <b>INFORMATION SECURITY POLICY (TECHNICAL POLICY)</b></li> <li>3. Information Technology Strategy Swartland Municipality</li> <li>4. Municipal Corporate Governance of Information and Communication Technology Policy</li> <li>5. <b>BUSINESS CONTINUITY PLAN</b> for the Information Technology function</li> <li>6. <b>DISASTER RECOVERY PLAN</b></li> </ol>	J Pienaar		Complete
15	<p>Establishment of data back-up and disaster recovery procedures.</p> <p>This is in place and included in the ICT policies, detailed policies can be obtained from J Pienaar:</p> <ol style="list-style-type: none"> <li>1. <b>BUSINESS CONTINUITY PLAN</b> for the Information Technology function</li> <li>2. <b>DISASTER RECOVERY PLAN</b></li> </ol>	J Pienaar		Complete
16	<b>ICT Architecture</b>			
17	<p><b>ICT Architecture impact and considerations that effect the following:</b></p> <ul style="list-style-type: none"> <li>- Hardware</li> <li>- Servers,</li> <li>- Software</li> <li>- licenses required to run the ERP management System</li> </ul> <p>The IT Manager J Pienaar indicated that currently the hardware and servers are deemed appropriate, but are evaluated on a continuous basis to ensure that operations can continue. (details of the hardware and software can be obtained from the IT Manager if needed)</p> <p>Regarding the main ERP system Promun: They have 90 user licences and they do maintain the ownership of the data. The current contract expires on 30/06/2029. The user licences is deemed appropriate at this stage.</p> <p>Other main systems that can be highlighted (currently sufficient user licences):</p> <p>Collaborator: 250 user licences, maintain data  Payday: 10 user licences, maintain data  CaseWare: 2 user licences, maintain data  Ignite: No user limit, maintain data  Barn owl: 5 user licenses: maintain data  ArcGIS: 3 licences: maintain data  Eunomia: 25 licences: maintain data</p> <p>A full list of all the software can be obtained from the IT Manager.  The seamless integration is still in progress and is addressed in the action list below.</p>	J Pienaar		Complete
18	<b>System Functionality</b>			
19	<b>Review Business Processes</b>			Complete
20	<b>Objectives:</b>			

1	Action	Responsible official or organisation	Due date	Progress
21	<p>The objective of this action is to align current processes with best practices as well as to mSCOA with integration on a seamless basis between the various systems. The seven components that must integrate seamlessly with the mSCOA general ledger and comply at a posting level to mSCOA Regulations and GRAP are defined as follows:</p> <ul style="list-style-type: none"> <li>• General Ledger as per mSCOA regulation</li> <li>• Billing for municipalities</li> <li>• Supply chain management that complies with regulation</li> <li>• Assets management and tracking</li> <li>• Inventory stores</li> <li>• Budget module aligned to IDP as regulated</li> <li>• HR and Payroll module with leave management</li> </ul>	mSCOA Sponsor / mSCOA Champion together with the mSCOA Steering committee		Complete
22	Commissioning of an mSCOA Working committees for the various streams	mSCOA Sponsor / mSCOA Champion together with the mSCOA Steering committee		Complete
23	Signing of TOR and code of ethics for working committee	mSCOA Sponsor / mSCOA Champion		Complete
24	<p>The following working committees were established and leads appointed (the business processes where evaluated and included in the following committees:</p> <ul style="list-style-type: none"> <li>- Revenue and debt control working committee (Lead: L Lesch, Manager Revenue)</li> <li>- Assets Working Committee (Infrastructure and non-infrastructure committees) (Lead A Beneke, Manager: Assets, Insurance and Fleet, L Zikman Director: Civil Engineering Services, T Moller, Director: Electrical Infrastructure)</li> <li>- Real Estate working Committee (Lead: F Williams, Manger Properties, contracts and legal)</li> <li>- Land use and valuation and building control working Committee (Lead: A Zaayman, Senior Manager: Development)</li> <li>- Budget, AFS and reporting working Committee (Lead: H Papier, Senior Manager Budget)</li> <li>- SCM, Expenditure and inventory working committee (Lead: P Swart, Senior Manager SCM)</li> <li>- HR and Payroll working committee (Lead: S de Jongh, Senior Manager: HR)</li> <li>- Treasury and Cash Management (Leads: M Dreyden, Manager: Expenditure, L Lesch, Manager Revenue and R Alberts, Senior Manager AFS and Assets)</li> <li>- Risk Management, audit and UIFW committee (Lead: J Erasmus)</li> <li>- Documents, legal and oversight committee (Lead: N Brand, Secretariat and Record services)</li> <li>- Strategic, IDP and Project Management committee (Lead: O Fransman, Senior Manager Strategic Services)</li> <li>- Contract Management (Lead: N Brand, Secretariat and Record services)</li> <li>- ICT Governance (Lead: J Pienaar, Senior Manager ICT)</li> </ul>	mSCOA Sponsor / mSCOA Champion		Complete
25	<p>System Functionality : ERP modules and 3rd party systems used. These must give affect to the minimum business processes and system requirements as specified in MFMA Circular 80 must budget adequately to procure the required functionality and upgrade to the mSCOA enabling version of the ERP. This will include the seamless and full integration of data in the ERP System, including 3rd party system. Detailed actions of the various working committee updated with progress.</p>		Continuously will be aligned with mSCOA Regulations due dates (phased in approach from 31/03/2026)	In progress
26	1. Revenue and debt control working committee			
27	Billing			

1	Action	Responsible official or organisation	Due date	Progress
28	<b>Revenue management module that give effect to MFMA section 64 that also incorporate. Additionally to the standard minimum functionality in the MFMA the billing system must:</b>			
29	Calculate and account monthly for the provision of bad debt;	R-Data R Alberts	Annual: to be implemented by 30/06/2026 Monthly: Will target monthly from 1/7/2026 onwards	In progress
30	Integration of Prepaid at a minimum of a 'debtor per tariff '-code per region, monthly bill the consolidation sales amount and daily receipt the sales;	P Sheldon / L Lesch S Sowben R-Data		Complete
31	Create and Maintain Regional Structure;	P Sheldon / L Lesch		Complete
32	Create and maintain a tariff structure to comply with mSCOA Regulations;	P Sheldon / L Lesch		Complete
33	Produce monthly invoices to debtors and group accounts;	P Sheldon / L Lesch		Complete
34	Allow for rebates and penalty levies.	P Sheldon / L Lesch		Complete
35	Indigents - additional action identified	S Sowben P Sheldon / L Lesch		Complete
36	Additional: Credit balances for debtors investigated and corrected	P Sheldon / L Lesch		Complete
37	<b>Specific but not limited requirements</b>			
38	Must have report writing capabilities for standard & Ad hoc reporting (daily, monthly & annual).	P Sheldon / L Lesch		Complete
39	Maintenance of tariffs as per the tariffing section.	P Sheldon / L Lesch		Complete
40	<b>Billing Reporting and Tariff Maintenance</b>			
41	Must be able to do consolidated billing of properties (all services and rates into one bill): As Municipalities are working within the determination of the Municipal Property Rates Act, 2004, a property relational database design is critical. The respective debtor is secondary to that.	P Sheldon / L Lesch		Complete
42	Flexible tariff building structure and design. System must be capable of inclining block tariffs based on daily, monthly, or annual rate scales.	P Sheldon / L Lesch		Complete
43	Must allow for the maintenance of tariffs as per the tariffing section.	P Sheldon / L Lesch		Complete
44	<b>Revenue receipting</b>			
45	Must adhere to applicable legislation and by-laws.	P Sheldon / L Lesch		Complete
46	Printing and re-printing (marked as "Copy Receipt") of receipts.	P Sheldon / L Lesch		Complete
47	Provides the facility to charge interest on arrears amount subject to certain user defined provisions and according to user maintainable rates.	P Sheldon / L Lesch		Complete
48	Calculated transactions - these transactions will be the result of a calculation that is subject to user defined business rules to determine the tariff to be used, special conditions that may apply to be used, discounts or rebates to be applied etc.;	P Sheldon / L Lesch		Complete
49	Manually Input transactions - these transactions are captured by a user and will reflect all the details of the transaction;	P Sheldon / L Lesch		Complete
50	Electronic transactions - these transactions are received electronically, which then must be identified and raised to the relevant Debtor account.	P Sheldon / L Lesch Collaborator R-Data		Complete

1	Action	Responsible official or organisation	Due date	Progress
51	Transactions will be classified by type e.g. billing transaction, receipt transaction, journal transaction etc. The definition of a transaction type must be user maintainable.	P Sheldon / L Lesch		Complete
52	All transactions, regardless of type and origin, must be date/time stamped and have the user/origin included in the record. A narration I description field must be available whereby a short description of the transaction can be recorded.	P Sheldon / L Lesch		Complete
53	Functionality is required to correct and recalculate incorrect accounts with full audit trail of actions taken to rectify the error. This could include the recalculation of interest over different financial periods at different rates. (MSA section 95f).	P Sheldon / L Lesch		Complete
54	Account maintenance functionality is required to generate the necessary transactions to correct accounts which are in error by an authorised user with a full audit trail and maintenance report of actions taken to rectify the error. (MSA section 95f).	P Sheldon / L Lesch		Complete
55	Functionality is required to categorise Debtors and Properties by a set of user defined parameters. The categories are used to create subsets of the Debtor Master for reporting, to establish appropriate tariffs and to determine billing cycles (MPRA section 3(3)c(i)).	P Sheldon / L Lesch		Complete
56	It is important to note that in all areas of revenue calculation, rebates and/ or exemptions may be applied based on a single or on multiple criteria which may be applied to the Debtor account in an 'and/ or' context. The Solution must provide the required level of flexibility to cater for these variations.	P Sheldon / L Lesch		Complete
57	<b>Prepaid electricity meters:</b>			
58	Functionality that is an integral part of the Billing interface to its prepaid vendor;	P Sheldon / L Lesch Suprima R-Data		Complete
59	Payments received in advance - additional action identified	R-data		Complete
60		P Sheldon / L Lesch		Complete
61	<b>Credit Control</b>			
62	If the module is a 3rd party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless.	BE / S Sowben		Complete
63	<b>Debtor Classification and Categorisation</b>			
64	Automated Subsidy, Write Off and reversals thereof.	P Sheldon / L Lesch R-Data (R Dreyer)		Complete
65	<b>Arrear Arrangements</b>			
66	Irrecoverable Debt Write Off process;	P Sheldon / L Lesch and S Sowben R-Data (R Dreyer)		Complete
67	<b>Legal Process</b>			
68	Councillor Arrear Management.	P Sheldon / L Lesch		Complete
69	<b>Customers</b>			
70	<b>Valuations Module to give effect to the Municipal Property Rates Act, 2004, and as a minimum:</b>			
71	Seamlessly integrate with the revenue management module.	P Sheldon / L Lesch R-Data (R Dreyer) A Zaayman		Complete
72	<b>Managing and calculation of property rates, special rating areas and service charges on a property subject to a number of requirements including but not limited to:</b>			

1	Action	Responsible official or organisation	Due date	Progress
73	Deposits and sundry income. SOPS need to be drafted to establish which workflows need to be established and whereafter integration can be determined.  Invoices and unique reference (CDV-code) - additional action identified based on the above that will be needed.	P Sheldon / L Lesch / BE and R-Data	CDV Check and matching of receipts from bank statements: This will be addressed together with the bank reconciliation process, will firstly address the fines and then the rest. Currently no date can be provided as a discussion with the bank is needed as well. Feedback will be provided at the next working committee in March 2026  For the booking system: R-Data indicated that they are piloting their booking system at another site and will be able to roll out from 1/7/2026 (phased-in approach)	In progress
74	Fines: TMT (not automate, manual controls in place) need to establish how integration will be established.	Director Protection services / TMT	Integration can be accommodated, but there is still discussions needed relating the data received from TMT before it can be implemented, Pending feedback from TMT and Director engagement.	In progress
75	Automated receipting of debtor payments and other monies received;	P Sheldon / L Lesch		Complete
76	Automated clearing of cash received in the general ledger (GL) to the bank account;	P Sheldon / L Lesch		Complete
77	<b>Accounts Receivable</b>			
78	<b>Transactions in debtors must reflect in the AR in mSCOA segmentation</b> <b>Provide a debtor master record containing at least but not limited to:</b>			
79	Debtor classes and discount categories to ensure correct billing and rebates;	P Sheldon / L Lesch S Sowben		Complete
80	Trade, sundry and other debtor types to comply with mSCOA requirements;	P Sheldon / L Lesch S Sowben		Complete
81	Debtor levies in mSCOA segmentation to the Accounts Receivable;	P Sheldon / L Lesch S Sowben		Complete
82	Receipt allocation to AR in the correct mSCOA segmentation;	P Sheldon / L Lesch / R Alberts S Sowben		Complete
83	Month-end and year-end procedures to ensure correct disclosure of cash on hand and age analysis.	P Sheldon / L Lesch S Sowben		Complete
84	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.	P Sheldon / L Lesch S Sowben		Complete
85	Scanned documents and images to be linked to the each enquiry of the system	P Sheldon / L Lesch	Will be evaluated once all the income processes is finalised to establish if the source document is available via a link from the ERP system if not within the ERP system.	In progress
86	Treatment of payment received in advance	P Sheldon / L Lesch / R-Data		Complete
87	<b>System verifications shortcomings:</b>			
88	Meter reading management. (Import, exceptions, etc.)	S Sowben		Complete
89	Valuation Roll Implementation. (General & Supplementary)	P Sheldon / S Sowben		Complete
90	Indigent or ATTP Management.	P Sheldon / S Sowben		Complete
91	Prepaid Vending Integration or interface (If Applicable)	P Sheldon / L Lesch and Syntel		Complete

1	Action	Responsible official or organisation	Due date	Progress
92	Generation of Reports. (Debtors Age Analysis, Billing run reports, etc.)	P Sheldon / L Lesch / R Alberts and R-Data		Complete
93	<b>2. Land use and valuation</b>			
94	<b>Land use</b> <b>Property maintenance</b>			
95	Property register providing for all land in the municipal area.	GIS, Promun, BE H Olivier, H van der Sluys, P Sheldon / L Lesch / R-Data	Phased-in implementation and refinement of processed from October 2025. Currently targeting: R-Data still busy with the refinement of the process Transfers of properties to be accommodated from 4/5 February 2026 New erven: R-Data to provide target date (still in development)	In progress
96	Town, township, suburb, street, erf, subdivision and sectional title detail must be aligned to the deeds office and Demarcation Board specifications.	H Olivier. P Sheldon / L Lesch Openshaw Cilliers		Complete
97	Integration with billing and valuation systems.	A Zaayman and BE P Sheldon / L Lesch / A Abrahams / R-Data / HCB Valuers		Complete
98	Alignment of ownership must be verifiable with the deeds office.	A Abrahams		Complete
99	Property transfers, subdivisions, consolidations and zoning changes must be system process with work flow and document management driven.	A Abrahams, P Sheldon / L Lesch H van der Sluys A Zaayman		Complete
100	<b>Spatial Integration with external stakeholders</b>			
101	Must be able to align property register with the Surveyor General register.	A Zaayman		Complete
102	Where a 3rd party GIS system is used integration should be seamless.	H Olivier / (GIS system)		Complete
103	Integration with the asset register for municipal properties.	H Olivier and A Beneke		Complete
104	<b>Building Control Integration to the Town Planning function</b>			
105	Building plan submission and approval.	A Zaayman Olivier, Collaborator		Complete
106	Document management for building plans.	A Zaayman Collaborator		Complete
107	<b>Valuation Roll Management</b>			
108	Valuations Module to give effect to the Municipal Property Rates Act, 2004, and as a minimum:			
109	Seamlessly integrate with the revenue management module.	A Zaayman and Collaborator P Sheldon / L Lesch / A Abrahams / R-Data, H van der Sluys		Complete
110	Integrate information for spatial analysis in a Geographical Information System (GIS).	A Zaayman		Complete
111	Integrate with the building control system used in the municipality to ensure completion of additions and new buildings get immediately updated on the billing sub-system.	A Zaayman		Complete

1	Action	Responsible official or organisation	Due date	Progress
112	Integrate with the land use system to ensure appropriate tariffs is timeously applied.	A Zaayman and Collaborator P Sheldon / L Lesch / A Abrahams / R-Data		Complete
113	Integrate with the Surveyor General (SG) database and town planning systems in use at the municipality.	H Olivier		Complete
114	Integrate with the deeds registry and monitor actual sales with current valuations as well as ownership against the billing system.	GIS, Promun, BE H Olivier, H van der Sluys, P Sheldon / L Lesch / R-Data	Phased-in implementation and refinement of processed from October 2025. Currently targeting: R-Data still busy with the refinement of the process Transfers of properties to be accommodated from 4/5 February 2026 New erven: R-Data to provide target date (still in development)	In progress
115	Validate and report anomalies in the asset register on municipal owned properties.	A Beneke		Complete
116	Provide the municipal website with the Municipal Property Rates Act, 2004 required A&B valuation rolls.	H vd Sluys		Complete
117	<b>Managing and calculation of property rates, special rating areas and service charges on a property subject to a number of requirements including but not limited to:</b>			
118	The valuation of property will be performed in the separate (Computer Assisted Mass Appraisal) system and the individual property values and relevant property attributes passed to the Solution via an interface with valuation module. Data to be validated and managed within the Solution in compliance with legislation policies and business rules to enable calculation of property rates.	A Zaayman Outsourced (HCB), and R-Data, P Sheldon / L Lesch, S Sowben		Complete
119	Property Rates and service charges are calculated at different tariffs depending on various criteria such as the category of the property.	A Abrahams and P Sheldon / L Lesch Legal/R-Data and Collaborator	The properties are levied with the different categories and tariffs.  Refinement of Clearance Certificates, still need to be discussed with the various role-players. This includes the automation of the whole process and relevant workflows. Feedback at the next meeting in March 2026.	In progress
120	Functionality is required to exempt certain categories of property and/ or certain categories of property owners from rates.	A Abrahams and P Sheldon / L Lesch		Complete
121	Functionality is required to calculate a rebate or a reduction in rates in compliance with the requirements of legislation and/ or business rules.	A Abrahams and P Sheldon / L Lesch		Complete
122	Functionality is required for the phasing in of rates in compliance with legislation.	A Abrahams and P Sheldon / L Lesch		Complete
123	Clearance Certificate Management to be online and comply with Section 118 of the Municipal Systems Act, 2000.	A Abrahams and P Sheldon / L Lesch		Complete
124	Additional action identified: Building control	P Sheldon / L Lesch - to discuss with building control BE		Complete
125	Additional action identified: Valuation roll - supplementary roll	P Sheldon / L Lesch		Complete

1	Action	Responsible official or organisation	Due date	Progress
126	Additional action identified: Valuation roll - building clause entries	P Sheldon / L Lesch R-Data		Complete
127	Capital contributions - additional action identified	P Sheldon / L Lesch A Zaayman BE, Corporate Services and Assets R-Data	Will benchmark against NT's final requirements and then identify shortcomings will be targeted from March 2026 onwards.	In progress
128	Identify additional capital requirement and budget (servers, IT requirements) if applicable	A Zaayman		Complete
129	Scanned documents and images to be linked to the each enquiry of the system	A Zaayman / L Lesch/ Collaborator/R-Data and Lexis Nexis	Will be prioritised during 2026 once all the processes are in place to determine that a link to source document is available.	In progress
130	<b>3. SCM, Expenditure and inventory working committee</b>			
131	The annual procurement plan;	P Swart / R-Data and Collaborator	To be implemented from: 1/7/2026	In progress
132	The annual procurement plan - actual versus budget;	P Swart	To be implemented from: 1/7/2026	In progress
133	Align requisition to be project based;	R-Data /Collaborator/Mun		Complete
134	Supplier rotation management (parameter driven);	P Swart / Collaborator	To be implemented from: 1/7/2026	In progress
135	Supply Chain Deviation Management Facility in terms of legislation;	Collaborator		Complete
136	Adhere to the municipality's delegation of duties and authority levels;	M Dreyden Collaborator		Complete
137	Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principals;	P Swart / BE / R-Data	Pending NT feedback	In progress
138	Ensure tax clearance management for the duration of the contract;	M Dreyden and Pieter Swart		Complete
139	Integrate with the asset management system;	R-Data / Collaborator/N Brand / H Papier	To be prioritised once the asset module is fully implemented to link to the SCM module.	In progress
140	Ensure that all payments are made within 30 days of receipt of an invoice therefore; and	M Dreyden R-Data Collaborator		Complete
141	Ensure that full accrual is done at month-end and year-end cut-off periods.	M Dreyden		Complete
142	Contract Management that gives effect to MFMA section 116. Contract Management through workflow and audit trail	N Brand/ M Terblanche / H Papier	Will benchmark shortcomings against NT's draft specifications. Will be prioritised from January 2026 onwards.	In progress
143	<b>Requisitions</b>			
144	Project based requisition forms.	P Swart		Complete
145	mSCOA segmented capturing.	P Swart		Complete
146	<b>Cash Management</b>			
147	<b>Bank Reconciliation</b> A fully integrated and automated cashbook module that links to the banking sector and allows for at least:			
148	Automated passing of journals for interest and other bank charges;	M Dreyden		Complete
149	Automated clearing of system generated transactions such as payments; and	M Dreyden		Complete

1	Action	Responsible official or organisation	Due date	Progress
150	Support mSCOA segmentation in the cashbook module.	M Dreyden Bank		Complete
151	<b>Petty cash</b>			
152	A petty cash module that would allow for accounting for petty cash transactions and subsequent budget allocations and control as per mSCOA.	M Dreyden R-Data		Complete
153	Internal cash receipt with drawdown of petty cash.	M Dreyden R-Data		Complete
154	<b>Inventory (Inventory / Stores sub system )</b>			
155	All consumable items in terms of the classification framework is purchased via an inventory principal. This include direct purchases like pens, stationary, etc.	P Swart		Complete
156	Water inventory managing.	P Swart / P Sheldon / L Lesch / technical department / R Alberts	Demonstration need to be arranged with R-Data to determine the current functionality will be prioritised during 2026.	In progress
157	In terms of the above, all systems should cater for a stores module be it virtual or actual that will allow management to control the consumable items in an effective and controlled manner.	P Swart		Complete
158	The stores module must seamlessly integrate and balance with the core financial system.	P Swart		Complete
159	Where a full stores module is operational, high value items should annually be measured to establish whether any of these items should be capitalised as 'assets'.	P Swart		Complete
160	Normal functions should be included as standard best practice and should include but not be limited to: - Warehouse management; - Acquisitions; - Stock Level Management; - Disposals; - Automated consumable stores stock count sheets (departmental stores).	meters: R Alberts / Technical department/ R-Data: implemented from 1/7/2025  P Swart (other inventory) R/Data and BE	Will benchmark shortcomings against NT's draft specifications. Will be prioritised from January 2026 onwards.	In progress
161	<b>Record keeping - additional action identified</b>			
162	Related party	P Swart		Complete
163	<b>VAT returns 201 reconciliations;</b>	M Dreyden / R-Data	To be implemented by 30/06/2026	In progress
164	Online approval and authorisation with electronic signature capabilities of transactions via integrated security systems and segregated functionality. This should be provided through application of appropriate security policies and internal service level agreements between various units.	M Dreyden Collaborator /R-Data		Complete
165	Document management should originate at the lowest level of transaction. (i.e. invoices should originate from creditors module)	R-Data / Collaborator M Dreyden		Complete
166	Scanned documents and images to be linked to the each enquiry of the system	M Dreyden		Complete
167	<b>Accounts Payable</b>			
168	<b>Supplier maintenance</b>			
169	Creating a supplier database.	M Dreyden / P Swart		Complete
170	Post supplier invoices, credit- and debit notes. Select documents to pay with payment dates.	M Dreyden S Sowben		Complete

1	Action	Responsible official or organisation	Due date	Progress
171	Make payments and part payments. Allow for future and scheduled payments.	M Dreyden S Sowben		Complete
172	Goods received notes for full or partial deliveries aligned to authorised issued purchase orders. Goods return notes with debit and credit orders;	M Dreyden / P Swart		Complete
173	Invoicing for goods received notes as partial or multiples invoice payments. Settlement discounts as allowed by suppliers;	M Dreyden / P Swart		Complete
174	Selection of invoice payments on varied platforms. Bulk payment of invoices including direct linking to the banking sector. Producing of electronic remittance statements with automated distribution;	M Dreyden / P Swart		Complete
175	Direct invoice payment such as Eskom;	M Dreyden / P Swart		Complete
176	Sundry payments generated from payroll, billing or manual S&T transactions;	M Dreyden / P Swart		Complete
177	Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;	M Dreyden / P Swart		Complete
178	Age analysis of creditors with supporting reports;	M Dreyden / P Swart		Complete
179	Must be able to calculate accounts payable VAT reconciliations (including calculations on returns and discounts);	M Dreyden / P Swart		Complete
180	<b>Tax &amp; VAT</b>			
181	Fully integrated and approved VAT handling capabilities incorporating all statutory required documentation.	M Dreyden / P Swart		Complete
182	Interface to SARS eFiling for automated reconciliations and submissions of disclosures.	M Dreyden / P Swart	Future development	In progress
183	<b>System verifications shortcomings:</b>			
184	SCM: Requisitions:	P Swart / R-Data and Collaborator	To be implemented from: 1/7/2026	This is already included in the action list, for completeness of the verification shortcomings: in progress
185	Tender Management.	Collaborator / R-Data	Feedback at the next meeting February 2026	In progress
186	Contract Management.	Collaborator / R-Data	Will benchmark shortcomings against NT's draft specifications. Will be prioritised from January 2026 onwards.	This is already included in the action list, for completeness of the verification shortcomings: in progress
187	SCM: Generation of Reports. (Contract Register, Commitments register, etc)	P Swart Collaborator / R-Data	To be implemented from: 1/7/2026	In progress
188	Expenditure: Overview of configurations or parameters. (Creditors reconciliations)	M Dreyden / R-Data	Will be prioritised from February 2026	In progress
189	Expenditure: Credit & Debit notes.	M Dreyden / R-Data		Complete
190	Treatment of Water Inventory.	R-Data and R Alberts / water department and P Swart	Demonstration need to be arranged with R-Data to determine the current functionality will be prioritised during 2026.	This is already included in the action list, for completeness of the verification shortcomings: in progress
191	Investment recognition, transfers, deposits and interest capitalisation and reporting	R Alberts and R-Data	Test from 31/10/2025 busy to address issues regarding string validations. Set-up issues to be addressed by the next meeting in March 2026	In progress

1	Action	Responsible official or organisation	Due date	Progress
192	VAT: Vat Reconciliation and report generation	M Dreyden	To be implemented by 30/06/2026	This is already included in the action list, for completeness of the verification shortcomings: in progress
193	<b>4. Assets</b>			
194	Manage the full asset life cycle;	A Beneke / R Alberts	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
195	Manage the contract and build phase of the project by registering the component and rolling the accounting transaction up to the work-in-progress (WIP);	A Beneke / R Alberts Technical Departments	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
196	Immediately after a completion certificate is received, unbundle assets and maintain the parent-child relationship between the main asset and its components;	A Beneke / S Sowben / R Alberts / R-Data	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
197	Enable table-to-floor inspection sheets (electronic devices are preferred) as well as floor-to-table look-up methodologies;	A Beneke / R-Data	Organogram still to be accommodated within R-Data awaiting feedback at next meeting in March 2026	In progress
198	Host the insurance register and constantly update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP);	A Beneke / Collaborator / Promun	Busy with the testing of the insurance information on the FAR, there is still development needed, feedback at the next meeting in March 2026	In progress
199	The asset maintenance plan;	A Beneke / Collaborator / Promun / Technical services	Discussions were held with Promun, but development is still needed.  *Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
200	The asset maintenance plan - actual versus budget;	H Papier / A Beneke	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
201	Ensure that all asset transactions are aligned with mSCOA Regulations.	A Beneke		Complete
202	Scanned documents and images to be linked to the each enquiry of the system	A Beneke	Will be evaluated once all the asset processes is finalised to establish if the source document is available via a link from the ERP system if not within the ERP system.	In progress
203	<b>System verifications shortcomings:</b>			
204	Allows budgeting for "new capital" projects requested in the integrated development plan (IDP) The asset management sub-module works on the system.	IDP Manager / Project Owners / A Beneke / R- Data	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
205	Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.	IDP Manager / Project Owners / A Beneke / R- Data	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
206	Calculates depreciation, taking into account the impact of major repairs.	A Beneke / R-Data	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
207	Provides for a (contract) retention payment schedule.	P Swart / R-Data / A Beneke / R Alberts / BE	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress

1	Action	Responsible official or organisation	Due date	Progress
208	Provides for grant and work-in-progress (WIP) or contract management payment schedules to assist the main budget module with its forecasting and cash flow management (Contract register linkage)	A Beneke / R-Data	Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
209	Provide for the asset maintenance plan and the integration between the maintenance budget	A Beneke / Technical department / R-Data	Discussions were held with Promun, but development is still needed. *Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	This is already included in the action list, for completeness of the verification shortcomings: in progress
210	<b>5. Real Estate:</b>			
211	<b>Rental</b>			
212	<b>Rent out</b>			
213	Maintain a rent register for rental properties.	M Terblanche / F Williams / P Sheldon / L Lesch / Collaborator / R-Data	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
214	Automated rent renewals with workflow and document management.	M Terblanche / F Williams / BE / R-Data	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
215	Link to debtors system for collection of rent.	P Sheldon / L Lesch and S Sowben	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
216	Link to valuation system.	M Terblanche / F Williams P Sheldon / L Lesch	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
217	Link to asset register.	A Beneke R-Data	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
218	<b>Facilities</b>			
219	Facilities rental module updated from receipting with workflow refunds.	P Sheldon / L Lesch - initiate payment M Dreyden - make payment R-Data Collaborator	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
220	<b>Rent in</b>			
221	Lease register with work flow and document management.	Louis N Quickfall M Terblanche / F Williams BE	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
222	Automated payment scheduling.	M Dreyden R-Data	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress

1	Action	Responsible official or organisation	Due date	Progress
223	Scanned documents and images to be linked to the each enquiry of the system	M Terblanche / F Williams	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
224	Property register providing for all land in the municipal area. Vesting properties	M Terblanche / F Williams / A Zaayman	Busy with the data cleansing and to automate the rent out register, meetings with R-Data was scheduled and feedback to be provided at the mSCOA Steering Committee 13 February 2026	In progress
225	Manage the full asset life cycle: Disposals relating to Vesting and change in use	M Terblanche / F Williams / A Beneke / A Zaayman	Feedback at the next meeting, included in the bi-weekly discussions)	In progress
226	<b>General Processes</b>			
227	<b>Maintenance</b>			
228	Maintenance module for properties and facilities.	Louis Zikman N Quickfall M Terblanche	Will benchmark shortcomings against NT's draft specifications to be prioritised once the registers are complete and then this will be targeted.	In progress
229	Scanned documents and images to be linked to the each enquiry of the system	F Williams	Will be evaluated once all the asset processes is finalised to establish if the source document is available via a link from the ERP system if not within the ERP system.	In progress
230	<b>6. AFS Budget and reporting</b>			
231	Municipal Budgeting, Planning and Financial Modelling: (IDP driven, project based main budget module that adhere to MFMA section 53 that as a minimum) Main Budget: In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality:			
232	Must have budgeting capabilities in that the budget are informed from the integrated development plan (IDP) and budget capturing occur across all the mSCOA segments as per the mSCOA Regulations, 2014.	R-Data IDP Office and Budget Office O Fransman Ignite	IDP module: to be rolled out in a phased-in approach from October 2026 for the 2027/2028	In progress
233	System must support budgeting cycles across the medium term revenue and expenditure framework (MTREF) (3-year budget) of the municipality.	R-Data IDP Office and Budget Office O Fransman Ignite		Complete
234	The system should be able to link budgeting to final integrated development plan (IDP) priorities.	R-Data IDP Office and Budget Office O Fransman Ignite		Complete
235	Budgeting on the factual elements of typical work streams.	R-Data IDP Office and Budget Office O Fransman Ignite		Complete
236	Budgeting on the factual elements of municipal operational and running cost.	R-Data IDP Office and Budget Office O Fransman Ignite		Complete

1	Action	Responsible official or organisation	Due date	Progress
237	Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2009 (MBRR)).	R-Data IDP Office and Budget Office O Fransman Ignite	R-Data will see how NT's template can be used as guideline to develop.  Feedback on progress at the next meeting in March 2026	In progress
238	Planning of secondary costing i.e.. Departmental charges, internal recoveries and activity based charges.	H Papier/ R Alberts / R-D	Will be prioritised after April 2026	In progress
239	The system should be able to link Expenditure and Revenue to All segments of mSCOA.	R-Data IDP Office and Budget Office		Complete
240	Track, compare and report on budget versus actual amounts for year 1 of the medium term revenue and expenditure framework (MTREF) as per mSCOA Regulation requirement.	R-Data Budget Office		Complete
241	The credit control and debt collection policy referred to in section 96 of the Municipal Systems Act, 2000;	P Sheldon / L Lesch		Complete
242	The supply chain management policy referred to in Chapter 11 of the MFMA, 2003;	P Swart		Complete
243	The statutory budget submission to the National Treasury local government Database (LG Database);	H Papier R-Data		Complete
244	Any amendments made/ proposed to the municipality's policies or By-laws;	P Sheldon / L Lesch / M Bolton / J Krieger		Complete
245	The rates and tariffs promulgation;	P Sheldon / L Lesch / M Bolton / J Krieger		Complete
246	The general tariff advertisement;	P Sheldon / L Lesch		Complete
247	Data extraction from the mandatory six (6) segments on the mSCOA classification framework and upload to the National Treasury local government Database (LG Database) portal.	H Papier R-Data		Complete
248	<b>Municipal Budgeting, Planning and Financial Modelling: (IDP driven, project based main budget module that adhere to MFMA section 53 that as a minimum) Human Resources (HR)/ Payroll: A Human Resource (HR) budget/ payroll module that as a minimum:</b>			
249	Incorporate the ability to apply costing allocation to projects and percentage (%) based allocation of administration costs to trading service departments (if not allocated) using direct calculation methods.	H Papier / R-Data / M Dreyden and S de Jongh	Will be prioritised after April 2026	In progress
250	A full costing module aligned to the mSCOA costing segment to assist in calculation of tariffs and real costs. Charges must have a direct effect on tariffs. Therefore it will be necessary to ensure direct link to Provisioning and payroll modules exist etc. through the application of internal billing departmental charges or activity based recoveries.	H Papier / R-Data / M Dreyden and S de Jongh	Will be prioritised after April 2026	In progress
251	Management reporting on all charges should be available for reports as well as dashboard information.	H Papier / R-Data	Will be prioritised after April 2026	In progress
252	<b>Access control of all systems and modules should as a minimum adhere to the following: Minimum Information Security Standards.</b>			
253	Must support complex user profiles, with segregation of duties, in order to limit user rights beyond the transaction, but to also include content sensitive measures such as organisational structure, payroll, cost centre, project, source of funding, other segmented transactions or other system objects needed to ensure confidentiality of information and transactional integrity.	S de Jongh / P Swart Collaborator / Payday / R-Data		Complete

1	Action	Responsible official or organisation	Due date	Progress
254	<b>Period Control</b>			
255	Monthly period closure and certification within the statutory reporting dates. No back-dating of transactions is allowed.	R-Data TMT P Sheldon / L Lesch S Sowben M Dreyden R Alberts		Complete
256	Balancing of the sub-system with control accounts must be a condition of any period closure.	S Sowben and R Alberts		Complete
257	Year-end closures period 12 as at 30 June (of the current year) result in a transactional transfer of opening balance to period one in the following year.	H Papier / R Alberts		Complete
258	Finalisation and submission of annual financial statements (AFS) period 13 results in opening balance transactional transfer of only the transactions of period 13.	H Papier / R Alberts		Complete
259	Audit periods with allowed audit approved journals occur in period 14 and result in opening balance transactional transfer of only the transactions of period 14.	H Papier / R Alberts		Complete
260	Accommodate a period 15 for prior period errors (GRAP 3).	H Papier / R Alberts		Complete
261	Any corrections of prior period error(s) result in opening balance transactions in the subsequent years.	H Papier / R Alberts		Complete
262	Period closing, finalisation and audit period corrections are opening balance transactions in the current open period as well as normal transactions in the audit periods.	H Papier / R Alberts/ R-Data		Complete
263	<b>Integration</b>			
264	Sub-system(s) or ledgers must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system.	S Sowben and R Alberts		Complete
265	Create workflow and exception reporting mechanisms.	S Sowben and R Alberts		Complete
266	Integration and automation of the annual financial statements (AFS) as well as monthly MFMA section 71 reports (financial management statements).	H Papier R-Data	AFS: Action plan will be provided at the next meeting in March. BI-Tool which include reports: Challenge of how the tool will integrate with the Core ERP system. Feedback to be provided at the next meeting in March 2026 on progress.	In progress
267	<b>Municipal Web Site</b> <b>A municipal website that gives effect to MFMA section 75, the Municipal Budget and Reporting Regulations, 2009; the mSCOA Regulations, 2014 and section 21A of the Municipal Systems Act, 2000</b>			
268	<b>The legislative framework lists the minimum information that should be placed on the municipality's website:</b> - Integrate from the core financial budget module; - The annual and adjustments budgets and all budget-related documents; - All budget-related policies; - Annual financial statements (AFS) and Annual reporting tools BI modules; - The annual report; - Performance management, supply chain and asset management modules; section 57(1)of the Municipal Systems Act, 2000; - All quarterly reports tabled in the council in terms of MFMA section 52(d).	H Papier		Complete

1	Action	Responsible official or organisation	Due date	Progress
269	<b>All performance agreements required in terms of:</b> - All service delivery agreements; - All long-term borrowing contracts; - All supply chain management contracts above a prescribed value; - An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter; - Contracts to which MFMA section 33(1) apply, subject to section 33(3) of that section; - Public-private partnership agreements envisaged in MFMA section 120; and - Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system.	H Papier		Complete
270	<b>Billing module in addition to integrate:</b> - The A&B valuation roll publication as required by the Municipal Property rates Act, 2004; and - The customer portal; and should as a minimum (if not hosted on the municipality's web site) be accessible or redirected from the website of the municipality.	H Papier		Complete
271	<b>Reporting mechanisms</b>			
272	<b>Business intelligence reporting solutions</b>			
273	Alternatively an effective, flexible report-writing facility with access to the database dictionary is required;	R-Data H Papier S Sowben	BI-Tool which include reports: Challenge of how the tool will integrate with the Core ERP system. Feedback to be provided at the next meeting in March 2026 on progress.	In progress
274	Ensure that mSCOA segmented reports can be produced on any level of the mSCOA chart with any combination of segments;	R-Data H Papier S Sowben	BI-Tool which include reports: Challenge of how the tool will integrate with the Core ERP system. Feedback to be provided at the next meeting in March 2026 on progress.	In progress
275	<b>In addition, there should be a management dashboard that displays at the Municipal Manager's (accounting officer) and senior managers' offices, the key performance areas information in a continues real time update. This should as a minimum:</b>			
276	Allow for the export of data via reports in commonly used file formats which is normally associated with spread sheet and other data base applications.	R-Data H Papier S Sowben	BI-Tool which include reports: Challenge of how the tool will integrate with the Core ERP system. Feedback to be provided at the next meeting in March 2026 on progress.	In progress
277	<b>National Treasury Portal and other statutory submissions</b>			
278	Statutory submission to the National Treasury local government Database (LG Database);	H Papier R-Data		Complete
279	Annual Financial Statements (AFS);	R Alberts	AFS: Action plan will be provided at the next meeting in March 2026.	In progress
280	Annual report;	O Fransman (AR Framework) H Papier R-Data	'Will benchmark shortcomings against NT's draft specifications from March 2026 (on the final documents provided by NT)	In progress
281	<b>General Ledger (Core Financials) General Ledger (GL) that as a minimum</b>			
282	Contains all the accounts for recording transactions relating to municipalities assets, liabilities and net assets as per mSCOA segments.	S Sowben / H Papier		Complete

1	Action	Responsible official or organisation	Due date	Progress
283	Is a central repository for accounting data transferred from all sub-ledgers e.g. supply chain, revenue, cash management, fixed assets, purchasing, debt control, billing, prepaid, and projects etc.	S Sowben / H Papier		Complete
284	Reflect transactions posted in the sub-ledgers immediately in the main ledger thereby ensuring the financial integrity of the entire system without the need for manual reconciliations between main and sub-ledgers.	S Sowben / H Papier		Complete
285	Non withstanding the above and due to probable packet loss a routine, is required to ensure that the general ledger and sub-ledger is in balance. This must be done by enforcing daily closing routines with subsequent blocking of opening routines if out of balance occurrence with control accounts is observed.	S Sowben / R Alberts / P Sheldon / L Lesch		Complete
286	Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems for an audit trail.	S Sowben		Complete
287	Journal capturing capabilities (including reversible and recurring journals) including electronic approval.	S Sowben / R-Data		Complete
288	Reporting functionality for all financial reports in the full mSCOA segmented transactions .	H Papier		Complete
289	Fixed Asset Management			
290	Trace all financial asset transactions to the asset level.	A Beneke		Complete
291	Subsidies Maintain a grant register that as a minimum:			
292	Provide for a grant register linked to ledger accounts.	H Papier R-Data		Complete
293	Link to mSCOA funding source with budget control.	H Papier R-Data	R-Data to demonstrate their functionality to H Papier and R Alberts. Meeting will be arranged and feedback at the next meeting in March 2026	In progress
294	Provide for reporting in accordance with the mSCOA Regulation and internal control.	H Papier R-Data		Complete
295	Cash Management Ad hoc: <u>The Cash Management System must at least accommodate, but not be limited to</u>			
296	Interest Received and interest expense reconciliation. - investments	R Alberts / R-Data	30/10/2025	In progress
297	Virements - Additional action identified	H Papier Collaborator R-Data	Feedback at the next meeting in March 2026	In progress
298	mSCOA GL and TB - Additional action identified	H Papier R-Data		Complete
299	Scanned documents and images to be linked to the each enquiry of the system	H Papier	Will be evaluated once all the asset processes is finalised to establish if the source document is available via a link from the ERP system if not within the ERP system.	In progress
300	<b>System verifications shortcomings:</b>			
301	Workflow processes for planning and coordination of budget inputs from other departments	H Papier / O Fransman / R-Data	IDP module: to be rolled out in a phased-in approach from October 2026 for the 2027/2028	In progress

1	Action	Responsible official or organisation	Due date	Progress
302	Preparation of the IDP on system and automated alignment to budget	H Papier / O Fransman / R-Data	IDP module: to be rolled out in a phased-in approach from October 2026 for the 2027/2028	This is already included in the action list, for completeness of the verification shortcomings: in progress
303	Integration of budget modules of own/third party modules to the GL for payroll, assets and billing.	H Papier and various section heads / R-Data / Payday	This is in progress and will be phased-in as the development of the sub-modules are completed by R-Data	In progress
304	What-if scenario planning functionality	H Papier / R-Data	This is in progress and will be phased-in as the development of the sub-modules are completed by R-Data	In progress
305	How the budget is tested on the system to ensure that it is funded as per S18 of the MFMA	H Papier / R-Data	R-Data will see how NT's template can be used as guideline to develop. Feedback on progress at the next meeting in March 2026	This is already included in the action list, for completeness of the verification shortcomings: in progress
306	Ledger: Overview of configurations or parameters.	H Papier / R-Data	In place for actual transactions Budget sub-modules: Still in development	In progress
307	Integration of AFS module to core system if a 3rd party AFS module is used.	R Albert	AFS: Action plan will be provided at the next meeting in March 2026.	This is already included in the action list, for completeness of the verification shortcomings: in progress
308	The municipality's ability to drill down from AFS business module to ledger and sub-ledger	R Alberts	AFS: Action plan will be provided at the next meeting in March 2026.	This is already included in the action list, for completeness of the verification shortcomings: in progress
309	Generation of audit data strings (PAUD, AUDA, RAUD) from the system The segment analyses are obtained from PT and in process to resolve issues	H Papier / R-Data	Addressing issues with segment analyses on a continuous basis	Continuous
310	Alignment of data strings to the pre-audited, audited and restated AFS	H Papier / R-Data	Addressing issues with segment analyses on a continuous basis	Continuous
311	<b>7. IT and Governance</b>			
312	Online approval and authorisation with electronic signature capabilities of transactions via integrated security systems and segregated functionality. This should be provided through application of appropriate security policies and internal service level agreements between various units.	Business Leads and system providers	This will be included with each workstream to establish if this requirement is adhered. This will be evaluated once the full system development was completed, but the requirement is kept in mind with the development/refinement of processes.	In progress
313	Comprehensive on-line audit trail of all transactions at a transaction level must be available. This is in order to identify date, time and the user who initiated, approved or amended any transaction, including workflow. The administrator must be able to customise this for enhanced analysis and reporting.	Business Leads and system providers	This will be included with each workstream to establish if this requirement is adhered. This will be evaluated once the full system development was completed, but the requirement is kept in mind with the development/refinement of processes.	In progress

1	Action	Responsible official or organisation	Due date	Progress
314	Additionally, the audit trail on all activities on the system, date, time and responsible user stamped. This must be done to the extent that an activity log can be drawn from the system, outlining a particular user's activities on the system for the entire workday.	Business Leads and system providers	This will be included with each workstream to establish if this requirement is adhered. This will be evaluated once the full system development was completed, but the requirement is kept in mind with the development/refinement of processes.	In progress
315	Enable drill down from the general ledger (GL) to sub-system source transactions to transactional level.	Business Leads and system providers	This will be included with each workstream to establish if this requirement is adhered. This will be evaluated once the full system development was completed, but the requirement is kept in mind with the development/refinement of processes.	In progress
316	<b>Document Management</b> <b>Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.</b>			
317	<b>Support secure and reliable document management including, but not limited to:</b> - Document sharing; - Dedicated registry for document filling; - Document tracking; - Secure access to documents.	Business Leads and system providers	This will be included with each workstream to establish if this requirement is adhered.	In progress
318	Citerzen application	J Pienaar		Complete
319	Back up and data recovery:			
320	Data back up procedures must be continuous and roll back. Recovery should be at the maximum extent possible and not cause system down time "RAID configuration".	J Pienaar		Complete
321	Disaster recovery sites are either off site at the municipality or cloud based solutions that are to be tested regularly.	J Pienaar		Complete
322	Daily, weekly, monthly and yearly backups must be documented and signed-off.	J Pienaar		Complete
323	Municipal Web Site: A municipal website that gives effect to MFMA section 75, the Municipal Budget and Reporting Regulations, 2009; the mSCOA Regulations, 2014 and section 21A of the Municipal Systems Act, 2000:			
324	The legislative framework lists the minimum information that should be placed on the municipality's website: Integrate from the core financial budget module; The annual and adjustments budgets and all budget-related documents; All budget-related policies; Annual financial statements (AFS) and Annual reporting tools BI modules; The annual report; Performance management, supply chain and asset management modules; section 57(1)of the Municipal Systems Act, 2000; All quarterly reports tabled in the council in terms of MFMA section 52(d).	J Pienaar		Complete

1	Action	Responsible official or organisation	Due date	Progress
325	<p><b>All performance agreements required in terms of :</b>  All service delivery agreements;  All long-term borrowing contracts;  All supply chain management contracts above a prescribed value;  An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter;  Contracts to which MFMA section 33(1) apply, subject to section 33(3) of that section;  Public-private partnership agreements envisaged in MFMA section 120; and  Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system.</p>	P Swart		Complete
326	<p><b>Billing module in addition to integrate:</b>  The A&amp;B valuation roll publication as required by the Municipal Property rates Act, 2004; and  The customer portal; and should as a minimum (if not hosted on the municipality's web site) be accessible or redirected from the website of the municipality.</p>	H van der Sluys		Complete
327	<b>8. HR and Payroll</b>			
328	<b>A Human Resource (HR) payroll module that as a minimum (In addition to the normal payroll calculation):</b>			
329	Organisation Management.	S de Jongh Collaborator Payday R Data	Payday is the master of the organogram, integration between Payday organogram and Promun and Collaborator is established. Functionality to carry the organogram in the Promun sub-modules not yet in place. Processes within Promun and Collaborator regarding the organogram will be refined and prioritised during 2026.	In progress
330	Employee Records Management.	S de Jongh / Collaborator / Payday		Complete
331	Leave Records Management.	Payday M Dreyden		Complete
332	Training and Development Management.	S de Jongh		Complete
333	Recruitment and Selection Management.	Collaborator S de Jongh Payday R Data		Complete
334	Performance Management.	Ignite R-Data O Fransman S de Jongh		Complete
335	Travel claims Management.	Payday R-Data K Andrews M Dreyden BE and S de Jongh		Complete

1	Action	Responsible official or organisation	Due date	Progress
336	Automated reconciliation at predetermined intervals.	Payday / Promun M Dreyden / Actuaries	Performance and annual bonus: test for 2025/2026 AFS year  Leave actual payments: will be tested from September - November 2025 feedback of progress will be provided at the working committee meetings.  Leave provisions will be addressed with 2025/2026 year end procedures. .  Defined benefit obligations including long service still manual journal as actuarial inputs are needed.	In progress
337	Overtime claims Management/ Time off in lieu.	M Dreyden Payday Collaborator R-Data S de Jongh		Complete
338	Special Allowance Management (e.g. acting, secondments, etc.).	M Dreyden / Collaborator / S de Jongh	Will be prioritised from March 2026 once the final requirements are available	In progress
339	Refunds to staff in respect of over-deductions and ad hoc payments.	Payday M Dreyden R-Data	November 2025: Addressed	Complete
340	Deductions and payments to third parties (e.g. medical aids, SARS, union contributions, etc.).	Payday M Dreyden R-Data	November 2025: Addressed	Complete
341	Ad hoc payroll runs must reflect in the Financial Management System.	Payday M Dreyden R-Data	November 2025: Addressed	Complete
342	Must cater for pensioners' benefits.	Payday M Dreyden R-Data	To be implemented from: 1/7/2026	In progress
343	Provision to record allowance details against a post and employee (e.g. Telephone Allowance, categories, amounts, telephone number etc.).	S de Jongh		Complete
344	Employee relations	S de Jongh Collaborator P Swart	Refinement of the processes and rollout during 2026/2027	In progress
345	The system must cater for all requirements of the South African Revenue Services (SARS).	Payday M Dreyden		Complete
346	Must provide a facility to automate the update of tax tables whenever changes occur.	Payday M Dreyden		Complete
347	History of previous tax tables must be retained on the system for an indefinite period.	Payday		Complete
348	The system must be flexible so as to cater for any legislative changes to UIF, Workman's Compensation, Unions, etc..	Payday M Dreyden		Complete
349	The system must be able to cater for more than 1 payroll type (e.g. Staff, Pensioners, etc.).	Payday M Dreyden		Complete
350	Narrative type pay slips must be provided (Hard copy and electronically).	Payday M Dreyden		Complete

1	Action	Responsible official or organisation	Due date	Progress
351	Accumulations of all deductions to be printed on pay slip if required (Pension, tax, housing allowance, motor car allowance, etc.).	Payday M Dreyden		Complete
352	Salary payments made to employees' bank accounts must be catered for electronically by either ACS (Automated Clearing Bureau) or electronic funds transfer (EFT).	Payday M Dreyden		Complete
353	Provide a payment hold facility.	Payday M Dreyden		Complete
354	Budget control and management of virement requirements.	Collaborator R-Data Payday H Papier / M Dreyden	Feedback at the mSCOA Steering Committee 13 February 2026	In progress
355	Report and create the workflow for collection of all employees and councillors with arrear accounts.	R-Data M Dreyden Collaborator		Complete
356	Provide the financial statements with regulated reporting requirements regarding the municipal councillors' outstanding debtor account details.	R-Data M Dreyden Collaborator		Complete
357	Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control.	Payday M Dreyden R-Data	November 2025: Addressed	Complete
358	<b>Create the clearing transactions that clear the integration control, these transactions include:</b>			
359	Electronic funds transfer (EFT) to employee's bank accounts into the core financial systems cashbook awaiting approval;	Payday M Dreyden		Complete
360	Creation of "invoices" for 3rd parties, SARS (PAYE, VAT, etc.), UIF, Medical aid and pension funds;	Payday M Dreyden		Complete
361	<b>Payroll</b>			
362	Must be able to easily integrate with banks. Seamless upload of payroll information.	Payday M Dreyden		Complete
363	Support multiple payrolls with different pay structures.	Payday M Dreyden		Complete
364	Allow the municipality to budget for its full organogram (organisational structure).	Payday R-Data M Dreyden	Still busy with the development to integrate between Payday and R-Data	In progress
365	Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.	Payday M Dreyden R-Data	Still busy with the development to integrate between Payday and R-Data	In progress
366	Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.	Payday M Dreyden R-Data		Complete
367	Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.	Payday M Dreyden R-Data		Complete

1	Action	Responsible official or organisation	Due date	Progress
368	Ability to submit statutory reporting to SARS for all taxes.	M Dreyden		Complete
369	PAYE and 501 reconciliations;	S de Jongh /M Dreyden/Payday		Complete
370	IRP 5; and	S de Jongh /M Dreyden/Payday		Complete
371	Unemployment Insurance Fund (UIF) forms.	S de Jongh /M Dreyden/Payday		Complete
372	Scanned documents and images to be linked to the each enquiry of the system	Payday and R-Data	Will be evaluated once all the asset processes is finalised to establish if the source document is available via a link from the ERP system if not within the ERP system.	In progress
373	Updating of asset register with new appointments (contract workers)	S de Jongh & BE	Payday is the master of the organogram, integration between Payday organogram and Promun and Collaborator is established. Functionality to carry the organogram in the Promun sub-modules not yet in place. Processes within Promun and Collaborator regarding the organogram will be refined and prioritised during 2026.	In progress
374	System verification issue: Visual display of the organogram	S de Jongh Collaborator Payday R Data	Processes within Promun and Collaborator regarding the organogram will be refined and prioritised during 2026.	In progress
375	<b>From March 2026: Benchmarking the draft mSCOA System functionality against the current system functionality</b>			
376	<b>From March 2026: Benchmarking the draft mSCOA System functionality against the current system functionality:</b> Business Processes and System Functionality: Map Legacy Chart to MSCOA (14 Business Processes and the 17 System functionality groups)		Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date)	In progress
377	Business Processes groups:			
378	1. Corporate Governance	J Erasmus / J Pienaar / N Brand	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
379	2. Strategic and IDP	O Fransman	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
380	3. Budgeting and Financial Planning	H Papier	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
381	4. Project Management and Reporting	O Fransman / Project Owners	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
382	5. Costing Management and Reporting	H Papier / R Alberts	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress

1	Action	Responsible official or organisation	Due date	Progress
383	6. Contract Management	N Brand / P Swart	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
384	7. SCM and Procurement Management	P Swart	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
385	8. Asset Management and Maintenance	A Beneke / R Alberts / Technical Managers	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
386	9. VRM, Real Estate, Land use and Building Control Management	A Zaayman / L Lesch / P Sheldon / F Williams	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
387	10. Human Resource and Payroll Management	S de Jongh / M Dreyden	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
388	11. Revenue and debt Management	L Lesch / P Sheldon	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
389	12. Financial Accounting	R Alberts	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
390	13. Treasury and Cash Management	R Alberts / L Lesch / P Sheldon / M Dreyden	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
391	14. Inventory Management	P Swart	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
392	System functionality requirement groups:			
393	1. Accounts Payable	M Dreyden	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
394	2. Asset Management	A Beneke / R Alberts / Technical Managers	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
395	3. Budgeting and Financial Planning	H Papier	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
396	4. Cash Management	R Alberts / L Lesch / P Sheldon / M Dreyden	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
397	5. Contract and Project Management	N Brand / P Swart / O Fransman / Project Owners	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
398	6. Financial Liability management	R Alberts	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress

1	Action	Responsible official or organisation	Due date	Progress
399	7. Financial Management	R Alberts	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
400	8. Governance	N Brand / J Pienaar	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
401	9. HR and Payroll Management	S de Jongh / M Dreyden	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
402	10. Industry Specific Management	L Lesch / P Sheldon	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
403	11. Inventory management	P Swart / R Alberts	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
404	12. Management information	N Brand	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
405	13. Property Management	A Zaayman / L Lesch / P Sheldon / F Williams	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
406	14. Revenue and Debt Management	L Lesch / P Sheldon	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
407	15. Risk and Audit Management	J Erasmus	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
408	16. Strategic IDP Management	O Fransman	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
409	17. SCM	P Swart	Benchmarking current processed against draft ICF documents by 31/05/2026 (estimated date - will be prioritised and phased-in)	In progress
410	<p><b>ICT Architecture:</b> Procure/Upgrade ERP &amp; Hardware: Evaluation will be performed once the shortcomings system requirements are established to determine the action plan going forward.</p> <p>There after the following will be evaluated:</p> <ol style="list-style-type: none"> <li>1. Configure ERP System</li> <li>2. Develop Data Mitigation Strategy (if applicable)</li> <li>3. Review the current IT Policies to ensure aligned with changes if needed.</li> </ol>	J Pienaar together with the mSCOA Steering Committee	Pending the outcome of the evaluation of the current processes against the regulations	Not yet started

1	Action	Responsible official or organisation	Due date	Progress
411	<p>Pending the outcome of the evaluation above phase (benchmarking current processes against the draft regulations) : Testing / Training and Development will be implemented to cover the following sections:</p> <ol style="list-style-type: none"> <li>1. System Integration &amp; unit testing</li> <li>2. User Acceptance Testing</li> <li>3. Execute Date Mitigation &amp; Validation</li> <li>4. Develop Training Manuals and resources</li> <li>5. Conduct Role-based training</li> <li>6. Go-Life and Support</li> </ol>		Pending the outcome of the evaluation of the current processes against the regulations	<b>Not yet started</b>
412	<p>Pending the outcome of the evaluation above phase : Sustainability &amp; Continuous improvement will consider the following pending NT's mSCOA Regulations:</p> <ol style="list-style-type: none"> <li>1. Monthly Steering Committee Meetings &amp; NT/PT Reporting</li> <li>2. Quarterly Council Reporting: once mSCOA Regulations have been provided</li> <li>3. Internal Audit Reviews:</li> <li>4. Annual ICT Due Diligence:</li> <li>5. Refresher Training Programs</li> </ol> <p>Please note that quarterly reporting to Steering Committee and Council are in place. Internal reviews will commence once evidence is available to be evaluated. Training initiatives is encouraged and attendance of the mSCOA ICF sessions and mSCOA training are encouraged.</p>		Pending the outcome of the evaluation of the current processes against the regulations	<b>Not yet started</b>
413	<p>User proficiency and training: Which include Capacitation of staff on mSCOA (Consideration should be given to training in the establishment of user support groups and the availability of user manuals on the system)</p> <p>All the members of the various mSCOA working committees and mSCOA Steering Committee are actively attending workshops and training initiatives which include the mSCOA ICF sessions held during 2024/2025.</p> <p>Data validation errors are also addressed and corrected. Root causes are investigated to limit errors. Where there is a need for training it is also escalated to the applicable role-players to ensure that the need identified can be addressed. PT session was held during November to discuss issues which will also be addressed.</p>	H Papier / S Sowben / J Pienaar / R Alberts	as needed	<b>Continuous</b>
414	Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform	H Papier / S Sowben / J Pienaar	as needed	<b>Continuous</b>
415	Sign-off implementation plan and milestones - keep proof for audit file	mSCOA Steering Committee	Feedback at the next meeting	<b>To be determined</b>
416	User acceptance testing - keep proof for audit file	mSCOA Steering Committee & mSCOA working Committee	Feedback at the next meeting	<b>To be determined</b>
417	Sign-off risk register - keep proof for audit file	mSCOA Steering Committee	Feedback at the next meeting	<b>To be determined</b>