

PART D – MSCOA ROADMAP

MSCOA ROADMAP

Introduction

The local government budget reform process was initiated in 1998 and in essence reporting leaned towards to GFS classification (Government Financial Statistics). South Africa is a signatory of the International Monetary Fund (IMF) and the GFS classification also plays a key role in the Special Data Dissemination Standard (SDDS) for transparency at an international level. This classification can directly impact the country's credit rating and access to funding.

In a memo dated October 2008, National Treasury expressed concern to the Minister of Finance regarding the state of data in local government, inconsistencies, poor data integrity and irregular reporting, which restricted the accuracy of information being provided to the Legislatures, the very institutions that make recommendations with regards to policy and service delivery objectives impacting local government. This ultimately negatively affects Parliament's ability to oversee local government institutions. To address this, National Treasury introduced Municipal Standard Charts of Account (*m*SCOA), which must be implemented by 1 July 2017.

Over the past few years several regulations and reporting structures have been put in place to assist municipalities in dealing with the implementation and impact of *m*SCOA. *m*SCOA aims to modernize the overall financial system of local government and to improve service delivery.

*m*SCOA therefore provides a uniform and standardised financial transaction framework for municipalities. *m*SCOA prescribes the method and format that municipalities and their entities should use to record and classify all expenditure (capital and operating), revenue, assets, liabilities, equity, policy outcomes and legislative reporting. It is a regulatory requirement, and all municipalities must comply by 1 July 2017.

The Municipal Standard Chart of Accounts (*m*SCOA) standardises the municipal chart across all municipalities and entities in the country using a multi-dimensional chart of standardised segments as prescribed

- Every municipality and municipal entity has a chart of accounts
- The chart of accounts is a listing of all accounts used in the general ledger of a municipality or municipal entity
- The chart is used by the enterprise management system to aggregate information into the financial statements
- Six (6) segments must be complied with on a transaction (posting) level with a seventh (7th) being optional
- mSCOA will impact on Main Accounting System as well as subsystems (SCM, Assets, Billing, etc) - Data must integrate the GL on SCOA segment level.
- mSCOA is not a system change....it is a business process change!

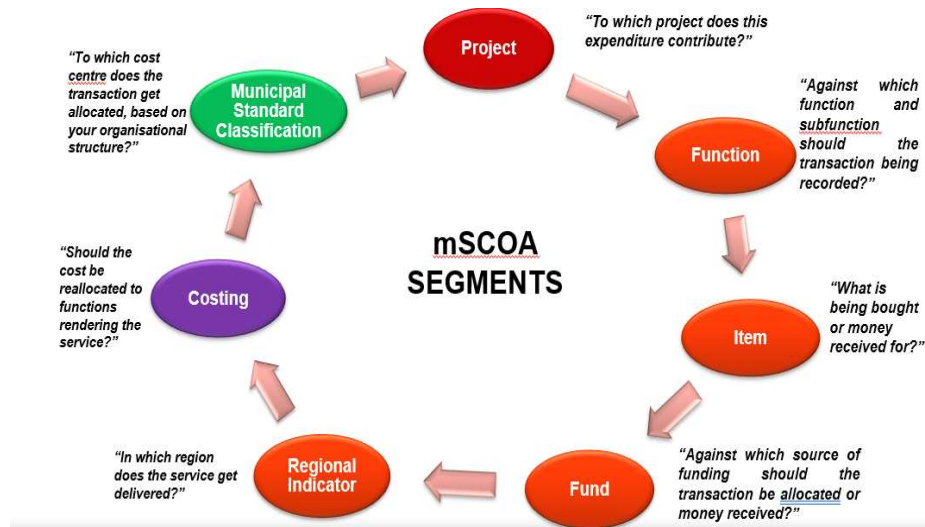
mSCOA objectives

- Modernised financial management through updated systems and technology
- Improved data quality and credibility, enabling deeper data analysis and sector comparisons to improve financial performance.
- Achievement of a greater level of standardisation in LG:
- Development of uniform data sets critical for 'whole-of-government' reporting.
- Alignment of the 'local government accountability cycle' by the regulation of budget and in-year reporting formats and the annual report and annual financial statement formats
- Standardisation of key business processes with the consequential introduction of further consistency in the management of municipal finances
- Improve data quality and credibility of information;
- Develop uniform data sets critical to government reporting and planning and resource allocation;
- Standardise and align government accountability cycle in terms of budget, in-year reporting formats, annual reporting and annual financial statements;
- Consistency in the management and oversight of municipal finance;
- Improve transparency, accountability, and governance through uniform transacting;
- Improve the distribution and allocation of resources to the community; and
- Enable deeper analysis and comparisons within and across sectors.
- Improved transparency, accountability and governance through uniform recording of transactions at posting account level detail

mSCOA benefits

- Creates stability and consistency by providing a defined structure in the standard set of accounts
- Accurate recording of transactions, therefore reducing material misstatements
- Reduce the month/year end reconciliation processes and journals processed – more accurate and timely financial management impacting positively on audit opinions
- Improved quality of information for budgeting and evidence-based financial management in municipalities to allow for informed decision making
- Improved oversight function by Council as the required information will be tabled for policy decisions, tariff modelling, unfunded mandates and monitoring
- Enables pro-active and preventative support from national and provincial government because of the availability of credible, reliable and timely municipal information
- Ensure alignment between the IDP and budget and implementation of the IDP as all expenditure, both capital and operating, will be driven from a project perspective
- mSCOA relieves reporting fatigue and the cost of reporting - mSCOA does not fix historic information but going forward it forces credible information through its validation principles
- mSCOA provides a guide to minimum business processes in a municipality through the use of multiple segments. It therefore reforms the business of the municipality and not just its finances. This means:
 - Less need for the use of consultants since municipal officials implement business processes on-the-job
 - Consistent and unique skills development across municipalities that enables transition of resources between municipalities and across spheres of government
 - The cornerstone of mSCOA is proper planning and budgeting which improves transparency and accountability leading to a high level of service delivery
 - mSCOA because of the multi-dimensional reporting across segments, brings seamless alignment in the accountability cycle of a municipality
 - Improved measurement of the impact on service delivery in the community

mSCOA segments



Summary as per Road Map

| Pillar | Number of planned activities | Not Yet Started | In progress | Concluded | Concluded - Ongoing Activity | Not Applicable |
|---|------------------------------|-----------------|-------------|-----------|------------------------------|----------------|
| ICT Architecture | 12 | 2 | 7 | 2 | 1 | 0 |
| Governance and Institutional Arrangments | 11 | 2 | 7 | 2 | 0 | 0 |
| System Functionality | 10 | 2 | 7 | 1 | 0 | 0 |
| User Proficiency and Training | 11 | 2 | 7 | 2 | 0 | 0 |
| Other Focus Area as may be determined by the municipality | 11 | 1 | 7 | 3 | 0 | 0 |
| Other Focus Area as may be determined by the municipality | 11 | 0 | 7 | 4 | 0 | 0 |
| Other Focus Area as may be determined by the municipality | 12 | 0 | 7 | 5 | 0 | 0 |

The 2026/27 mSCOA Roadmap will be captured and maintained on the FCMCM web-enabled application, with its scope limited to the current capabilities of the municipality’s financial system. The roadmap therefore reflects only those mSCOA reforms, process enhancements, and compliance actions that can be implemented within the existing system configuration. The municipality is actively participating in and attending the ICF engagements as part of its preparation for the regulation of the Minimum Business Process (MBP). These engagements support alignment with prescribed regulatory requirements while also informing future system enhancement considerations beyond the current financial system’s functional limitations.



Mscoa Roadmap

| Pillar | Focus Area | Activity | Time line | POE | Responsible official | |
|------------------|--------------------|--|----------------------------------|-----------------------------|----------------------|-----|
| ICT Architecture | Infrastructure | Upgrade of ICT infrastructure (cables and fibre) | Implemented | Upgraded infrastructure | CIO | |
| | Service Desk | Establishment of Help desk support through all log management software | Implemented | Incident management system | CIO | |
| | Business processes | Review and align standard Operating Procedure with the Mscoa business processes and system functionalities | 30 June 2027 | Reviewed business processes | CIO | |
| | System updates | | Conduct Security Patches update, | Monthly | Report | CIO |
| | | | Conduct regular system backup | Monthly | Report | CIO |



| | | | | | |
|---|--------------------------|--|---------------|---------------------|----------------|
| | | Conduct regular log reviews | Monthly | Report | CIO |
| | System training | Conduct training to employees on new features | Ongoing | Attendance register | CIO |
| | System Security | Implement antivirus solution | Implemented | Report | CIO |
| | | Implement Firewalls | Implemented | Report | CIO |
| | | Conduct frequent backup of data | Monthly | Report | |
| | | Restrict the use of External devices | December 2026 | Report | CIO |
| | | Conduct awareness sessions | Quarterly | Attendance Register | CIO |
| | | Develop Cyber Security policy | December 2026 | Approved Policy | CIO |
| | | Conduct Third party review | Monthly | Report | CIO |
| | System Assessment | Conduct annual system Assessment | annually | Report | CIO |
| Governance and Institutional Arrangement System Functionality | MSCOA Steering Committee | Conduct Quarterly steering committee meetings | Implemented | Attendance register | MSCOA Champion |
| | IDP/PMU Module | Implement IDP/ PMU Module | December 2026 | Report | CIO |
| | Document workflow | Implement Document workflow module | December 2026 | Report | CIO |
| User Training | System Training | Develop training plan on new employees | Annually | Training Plan | HR |
| | Role specific Training | Conduct role specific training/ Refresher training of new and existing employees | Quarterly | Attendance register | |

| Business Processes Components | | | | | |
|---|---|-------------|-------------------------|-----|--|
| Asset management | Implement Asset management module | Implemented | Report | CIO | |
| Corporate Governance | Implement Corporate governance module | Implemented | | CIO | |
| Costing and Reporting | Implement Costing and reporting processes | June 2027 | Report | CIO | |
| Customer care, Credit control and Debt collection | Conduct training on Customer care, Credit control and Debt collection | June 2027 | Attendance Register | CIO | |
| Financial Accounting | Implement financial Accounting | Implemented | System generated report | CIO | |
| Grant management | Implement Grant Management | Implemented | System generated report | CIO | |
| Human resource and Payroll management | Implement human resource and payroll management | Implemented | System generated report | CIO | |
| Land use management | Implement land use management | Implemented | System generated report | CIO | |
| Municipal budgeting, planning and modelling | Conduct training on Municipal budgeting, planning and modelling | June 2027 | Report | CIO | |
| Procurement cycle: Supply chain | Conduct training on Procurement cycle: Supply chain management, Expenditure | June 2027 | Report | CIO | |

2025/26 ANNUAL BUDGET and MTREF



| | | | | | |
|--|---|---|-------------|--------|-----|
| | management, Expenditure management, contract management and Account payable | management, contract management and Account payable | | | |
| | Project accounting | Conduct training on Project accounting | June 2027 | Report | CIO |
| | Real Estate and Resource management | Conduct training on Real Estate and Resource management | June 2027 | Report | CIO |
| | Revenue cycle billing | Conduct training on Revenue cycle billing | June 2027 | Report | CIO |
| | Treasury and cash /management | Conduct training on Treasury and cash /management | June 2027 | Report | CIO |
| | Valuation Roll management | Conduct training on | Implemented | Report | CIO |

| Polokwane Local | | FMS Usage Report | |
|---|---|-------------------|------------|
| System Module(s) | Municipal Business Process(s) Code | Active / Inactive | Utilised |
| Integrated Financial Management System | | 100% | 83% |
| General Ledger | Financial Accounting | Active | Yes |
| Budgeting | Municipal Budgeting, Planning and Modelling | Active | Yes |
| Consumer debtors - Billing, Meters | Revenue Cycle Billing | Active | Yes |
| Consumer debtors - Indigent | Revenue Cycle Billing | Active | Yes |
| Consumer debtors - Valuation roll | Valuation Roll Management | Active | Yes |
| Consumer debtors - Debt collection | Customer Care, Credit Control and Debt Collection | Active | Yes |
| Consumer debtors - Credit control | Customer Care, Credit Control and Debt Collection | Active | Yes |
| Sundry debtors | Financial Accounting | Active | Yes |
| Cemetery Register | Real Estate and Resources Management | Active | No |
| Investment Register | Treasury and Cash Management | Active | Yes |
| Retention Register | Project Accounting | Active | Yes |
| Loan Register | Treasury and Cash Management | Active | Yes |
| Insurance Register | Treasury and Cash Management | Active | No |
| Facility Register | Real Estate and Resources Management | Active | Yes |
| Traffic Register | Financial Accounting | Active | Yes |
| Contract Management | Corporate Governance: Performance & Document Management | Active | Yes |
| Grant Management | Grant Management | Active | Yes |
| Cashiers | Treasury and Cash Management | Active | Yes |
| Cashbook | Treasury and Cash Management | Active | Yes |
| Bank recon | Treasury and Cash Management | Active | Yes |
| Petty Cash | Treasury and Cash Management | Active | No |
| Supply Chain | Treasury and Cash Management | Active | Yes |
| Procurement | Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management | Active | Yes |
| Inventory/Stores | Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management | Active | Yes |
| Assets | Full Asset Life Cycle Management including Maintenance Management | Active | Yes |
| WIP | Full Asset Life Cycle Management including Maintenance Management | Active | No |
| SDBIP | Corporate Governance: Performance & Document Management | Active | Yes |
| IDP | Municipal Budgeting, Planning and Modelling | Active | Yes |
| Costing & Reporting | Costing and reporting | Active | No |
| Consumer Statements | Revenue Cycle Billing | Active | Yes |

| mSCOA ROADMAP LIM354 POLOKWANE MUNICIPALITY | | | | | | | | | | | |
|---|--|---|----------|---|-------------------|------------|--|---|------------------------------|-----------------|------------------------------|
| No | Pillar | Focus Area | Activity | Frequency | Start Date | Due Date | Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc) | Oversight Designation (CFO/mSCOA Champion/ Manager/Committee etc..) | Was Activity Performed | Activity Status | |
| 1 | 1. ICT Architecture | ICT Architecture | Hardware | Is the ICT infrastructure (i.e. hardware, software) up to date | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | Concluded - Ongoing Activity |
| 2 | | ICT Architecture | Hardware | Was a due diligence assessment performed | Annually | 01/07/2026 | 30/06/2027 | ICT Manager | ICT Manager | Yes | Concluded |
| 4 | | ICT Architecture | Hardware | Does the information from entities seamless | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | No | Not Yet Started |
| 5 | | ICT Architecture | Software | Are backups performed on a regular basis | Weekly | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | No | Not Yet Started |
| 7 | | ICT Architecture | Software | Can the municipality generate the regulated | Monthly | 01/07/2026 | 30/06/2027 | Assistant Manager: Finance | Manager Budget and Reporting | Yes | Concluded |
| 8 | | ICT Architecture | Software | Are obsolete operating systems such as wind | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 13 | | ICT Architecture | Licence | Is the ICT infrastructure (i.e. hardware, software) up to date | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 15 | | ICT Architecture | Security | Define, establish and enforce minimum Information Security skills | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 16 | | ICT Architecture | Security | Define, establish and enforce minimum ICT and Information Security skills for key ICT designations required for mSCOA | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 17 | | ICT Architecture | Security | Define, establish and enforce minimum Information Security requirements | Monthly | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 18 | | ICT Architecture | Security | Define, establish and enforce minimum data backup and disaster recovery guidelines | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 19 | | ICT Architecture | Security | Define, establish P2P networks for distributed communication by municipalities on mSCOA updates and transitions | Once Off Activity | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 21 | | Governance and Institutional Arrangements | | Awareness - project management | Once Off Activity | 01/07/2026 | 30/06/2027 | Not applicable | Not applicable | N/a | Not applicable |
| 22 | | Governance and Institutional Arrangements | | Appointment letter project manager | Once Off Activity | 01/07/2026 | 30/06/2027 | Not applicable | Not applicable | N/a | Not applicable |
| 23 | | Governance and Institutional Arrangements | | Establish mSCOA Steering Committee | Annually | 01/07/2026 | 30/06/2027 | Manager Budget and Reporting | Manager Budget and Reporting | Yes | Concluded |
| 24 | | Governance and Institutional Arrangements | | Terms of reference of mSCOA Steering Committee | Annually | 01/07/2026 | 30/06/2027 | Manager Budget and Reporting | Manager Budget and Reporting | Yes | Concluded |
| 25 | | Governance and Institutional Arrangements | | Undertake a due diligence assessment | Annually | 01/07/2026 | 30/06/2027 | Key Account Manager - MUNSOFT | Head of Product - MUNSOFT | Yes | Concluded |
| 26 | | Governance and Institutional Arrangements | | Develop road map | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager-Finance | Manager Budget and Reporting | Yes | Concluded |
| 27 | | Governance and Institutional Arrangements | | Develop a risk register | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager-Risk Management | Manager Risk Management | Yes | Concluded - Ongoing Activity |
| 28 | 2. Governance and Institutional Arrangements | Governance and Institutional Arrangements | | Develop a mSCOA training schedule | Annually | 01/07/2026 | 30/06/2027 | Manager -Human Resources | Manager -Human Resources | N/a | Not applicable |

| No | Pillar | Focus Area | Activity | Frequency | Start Date | Due Date | Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc) | Oversight Designation (CFO/mSCOA Champion/ Manager/Committee etc..) | Was Activity Performed | Activity Status |
|----|-------------------------------|---|---|-------------------|----------------|----------------|---|--|------------------------|------------------------------|
| 29 | 1. Institutional Arrangements | Governance and Institutional Arrangements | Review IT structure | Once Off Activity | 01/07/2026 | 30/06/2027 | ICT Manager | ICT Manager | Yes | Concluded |
| 30 | | Governance and Institutional Arrangements | Review current chart of accounts | Annually | 01/07/2026 | 30/06/2027 | Key Account Manager - MUNSOFT | Head of Product - MUNSOFT | Yes | Concluded |
| 31 | | Governance and Institutional Arrangements | PMS | Annually | 01/07/2026 | 30/06/2027 | Manager PMS | Manager PMS | Yes | Concluded |
| 32 | | Governance and Institutional Arrangements | Workflow Management System | Annually | 01/07/2026 | 30/06/2027 | Manager -Human Resources | Manager -Human Resources | Yes | Concluded |
| 33 | | Governance and Institutional Arrangements | Website Maintenance | Weekly | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | Concluded |
| 34 | | Governance and Institutional Arrangements | Document management | Weekly | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | Concluded |
| 35 | | Governance and Institutional Arrangements | Report writer | Monthly | 01/07/2026 | 30/06/2027 | Each SBU write their own reports | Each SBU write their own reports | Yes | Concluded |
| 36 | | Governance and Institutional Arrangements | Statutory reporting -salaries | Monthly | 01/07/2026 | 30/06/2027 | Chief Clerk ,Accountant and Senior Accountant | Manager Expenditure | Yes | Concluded |
| 37 | | Governance and Institutional Arrangements | Risk management | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager-Risk Management | Manager Risk Management | Yes | Concluded - Ongoing Activity |
| 41 | 3.System Functionality | System Functionality | Periodically review and enforces the usage of minimum modules applicable to a site – once or twice every year | Quarterly | 01/07/2026 | 30/06/2027 | Key Account Manager - MUNSOFT | Head of Product - MUNSOFT | Yes | Concluded |
| 42 | | System Functionality | Define, establish and enforce minimum seamless integration guides | Once Off Activity | 01/07/2026 | 30/06/2027 | ICT Manager | ICT Manager | Yes | Concluded |
| 43 | | System Functionality | Define and establish seamless integration guidelines | Once Off Activity | 01/07/2026 | 30/06/2027 | ICT Manager | ICT Manager | Yes | Concluded |
| 44 | | System Functionality | Periodically assess sites for compliance with minimum required seamless integration guidelines | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 45 | | System Functionality | Regulate integration methods | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 46 | | System Functionality | Municipalities should submit road maps to resolve identified gaps. | Annually | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 47 | | System Functionality | Provide periodic monitoring of resolutions to identified compliance gaps | Quarterly | 01/07/2026 | 30/06/2027 | ICT Specialist | ICT Manager | Yes | In progress |
| 48 | | System Functionality | Municipalities must committee should define deadlines of when they will start giving council system generated schedules prior to budget approval instead of excel prepared schedules | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | N/a | Not applicable |
| 49 | | System Functionality | Enforce deadlines for Entity to have system based Budget and Budget locking | Annually | 01/07/2026 | 30/06/2027 | Assistant Manager: Finance | Finance Manager PHA | Yes | Concluded |
| 50 | | System Functionality | Enforce deadlines for minimum modules to be implemented | Quarterly | 01/07/2026 | 30/06/2027 | Accountant | Finance Manager | Yes | Concluded |
| 63 | 4. User Proficiency | User Proficiency and Training | Set minimum skills requirements for critical mSCOA positions | Once Off Activity | 01/07/2026 | 30/06/2027 | Manager Human Resources | Manager Human Resources | Yes | Concluded |
| 64 | | User Proficiency and Training | Equip, train and educate stakeholders – Municipal Employees and Experts with minimum mSCOA knowledge and study – where applicable certify stakeholders [stakeholders should take examinations and certify in mSCOA] | Annually | 01/07/2026 | 30/06/2027 | Manager Human Resources | Manager Human Resources | N/a | Not applicable |

| No | Pillar | Focus Area | Activity | Frequency | Start Date | Due Date Date | Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc) | Oversight Designation (CFO/mSCOA Champion/ Manager/Committee etc..) | Was Activity Performed | Activity Status | |
|----|------------------------|-------------------------------|--|---|------------|----------------|---|--|---------------------------------|------------------------------|-----------------|
| 65 | and Training | User Proficiency and Training | Train and educate Municipal Employees with minimum ICT skills. | Annually | 01/07/2026 | 30/06/2027 | Manager Human Resources | Manager Human Resources | N/a | Not applicable | |
| 66 | | User Proficiency and Training | Establish minimum training standards, requirements, and timelines for vendors | Annually | 01/07/2026 | 30/06/2027 | Manager Human Resources | Manager Human Resources | N/a | Not applicable | |
| 67 | | User Proficiency and Training | Define, establish and enforce minimum ICT skills requirements for ICT managers in Municipalities | Annually | 01/07/2026 | 30/06/2027 | ICT Manager | ICT Manager | Yes | Concluded | |
| 82 | 5. Business Components | Business components | General Ledger | Containing mSCOA as per mSCOA Regulation | Monthly | 01/07/2026 | 30/06/2027 | Assistant Manager: AFS Reporting and Compliance | Finance Manager | Yes | Concluded |
| 83 | | Business components | Billing | Billing Management System | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| 84 | | Business components | Supply Chain Management | Supply Chain Management | Quarterly | 01/07/2026 | 30/06/2027 | Manager Supply Chain Management | Manager Supply Chain Management | Yes | Concluded |
| | | Business components | Supply Chain Management | Inventory Management -Stores and inventory | Monthly | 01/07/2026 | 30/06/2027 | Manager Supply Chain Management | Manager Supply Chain Management | N/a | Not applicable |
| 85 | | Business components | Asset Management | Asset Management -Financial asset maintenance | Monthly | 01/07/2026 | 30/06/2027 | Manager Assets Management | Manager Assets Management | Yes | In progress |
| | | Business components | Asset Management | Insurance Register | Monthly | 01/07/2026 | 30/06/2027 | Manager Assets Management | Manager Assets Management | No | Not Yet Started |
| | | Business components | Asset Management | Fleet Management & Tracking | Quarterly | Not applicable | Not applicable | Manager Assets Management | Manager Assets Management | Yes | Concluded |
| 86 | Business components | Budget and IDP | Directly linked and informed from the IDP and Project driven and mSCOA segmented | Annually | 01/07/2026 | 30/06/2027 | Manager IDP | Manager IDP | Yes | Concluded | |
| 87 | Business components | HR and Payroll | Organogram | Annually | 01/07/2026 | 30/06/2027 | Manager-HR | Manager-HR | N/a | Not applicable | |
| 92 | Other 2 | Corporate Governance | Workflow Management System | Annually | 01/07/2026 | 30/06/2027 | Manager-HR | Manager-HR | Yes | Concluded | |
| | | Corporate Governance | Performance Management linked to SDBIP | Annually | 01/07/2026 | 30/06/2027 | Manager PMS | Manager PMS | Yes | Concluded | |
| | | Corporate Governance | Website Maintenance | Annually | 01/07/2026 | 30/06/2027 | IT Specialist | Manager ICT | Yes | Concluded | |
| | | Corporate Governance | Document management | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager-Record | Manager ICT | Yes | Concluded | |
| | | Corporate Governance | Report writer | Weekly | 01/07/2026 | 30/06/2027 | Assistant Manager-Record | Manager ICT | Yes | Concluded | |
| | | Corporate Governance | Statutory reporting | Monthly | 01/07/2026 | 30/06/2027 | Manager Expenditure | Manager Expenditure | Yes | Concluded | |
| | | Corporate Governance | Annual Financial Statements | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager: AFS Reporting and Compliance | Manager Business and Financial Planning | Yes | In progress | |
| | | Corporate Governance | Risk management | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager-Risk Management | Manager Risk Management | Yes | Concluded - Ongoing Activity | |
| 93 | | Other 2 | Municipal Budgeting | nformed from the IDP and Project driven and | Annually | 01/07/2026 | 30/06/2027 | Manager IDP | Manager IDP | Yes | In progress |
| | | Municipal Budgeting | Integrated development plan (IDP) maintenance | Annually | 01/07/2026 | 30/06/2027 | Manager IDP | Manager IDP | Yes | In progress | |
| 94 | Other 2 | Financial Accounting | General Ledger - containing mSCOA as per mSCOA Regulation | Quarterly | 01/07/2026 | 30/06/2027 | Manager Budget and Reporting | Manager Budget and Reporting | Yes | In progress | |
| | | Financial Accounting | Billing core | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded | |

| No | Pillar | Focus Area | Activity | Frequency | Start Date | Due Date Date | Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc) | Oversight Designation (CFO/mSCOA Champion/ Manager/Committee etc..) | Was Activity Performed | Activity Status | |
|-----|---------------------|--|--|--|------------|---------------|---|--|---|------------------------------|----------------|
| 95 | 6. Business Process | | Financial Accounting | Supply Chain management | Quarterly | 01/07/2026 | 30/06/2027 | Assistant Manager: AFS Reporting and Compliance | Finance Manager | Yes | Concluded |
| 96 | | Other 2 | Costing and Reporting | Costing module | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | N/a | Not applicable |
| 97 | | Other 2 | Project Accounting | Project management (PMU) system with globally acceptable methodology | Select | 01/07/2026 | 30/06/2027 | Not applicable | Not applicable | No | Select |
| | | | Project Accounting | Project Creation & Planning Module | Annualy | 01/07/2026 | 30/06/2027 | Manager IDP | Manager IDP | No | Not applicable |
| | | | Project Accounting | Safety, Health and Environmental (SHE) module | Select | 01/07/2026 | 30/06/2027 | Manager Human Resources | Manager Human Resources | No | |
| | | Other 2 | Treasury and Cash Management | Cashbook Module | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| | | | Treasury and Cash Management | Petty Cash Module | Monthly | 01/07/2026 | 30/06/2027 | Not applicable | Not applicable | N/a | Concluded |
| | | | Treasury and Cash Management | Investment Register | Monthly | 01/07/2026 | 30/06/2027 | Manager Business and Financial Planning | Manager Business and Financial Planning | Yes | Concluded |
| 98 | | Other 2 | Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable | Supply Chain management | Weekly | 01/07/2026 | 30/06/2027 | Manager Supply Chain Management | Manager Supply Chain Management | Yes | Concluded |
| | | | Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable | Inventory Management | Monthly | 01/07/2026 | 30/06/2027 | Manager Supply Chain Management | Manager Supply Chain Management | N/a | Not applicable |
| 100 | Other 2 | Full Asset life Cycle Management and including Maintenance | Asset Management - Financial asset maintenance | Monthly | 01/07/2026 | 30/06/2027 | Manager Assets Management | Manager Assets Management | Yes | In progress | |
| | | Full Asset life Cycle Management and including Maintenance | Insurance Register | Monthly | 01/07/2026 | 30/06/2027 | Manager Assets Management | Manager Assets Management | No | Not Yet Started | |
| | | Full Asset life Cycle Management and including Maintenance | Fleet Management & Tracking | Quarterly | 01/07/2026 | 30/06/2027 | Manager Fleet | Manager Fleet | No | Not Yet Started | |
| | | Real Estate and Resource Management | Rental Management-Residential rental system | Monthly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Concluded | |
| | | Real Estate and Resource Management | Lease Management/Register - Loan management system | Monthly | 01/07/2026 | 30/06/2027 | Not applicable | Not applicable | N/a | Not applicable | |
| | | Real Estate and Resource Management | Cemetry System | Weekly | 01/07/2026 | 30/06/2027 | Manager Environment | Manager Environment | N/a | Not Yet Started | |
| | | Real Estate and Resource Management | Facilities Management - Maintenance system | Quarterly | 01/07/2026 | 30/06/2027 | Manager Facilities Management | Manager Facilities Management | N/a | Not Yet Started | |
| 102 | Other 3 | Human Resources and Payroll Management | Human Resources (HR) Management (Incl Leave Management) | Quarterly | 01/07/2026 | 30/06/2027 | Manager - Human Resources | Manager - Human Resources | Yes | Concluded - Ongoing Activity | |
| | | Human Resources and Payroll Management | Time Management -Time and attendance | Annualy | 01/07/2026 | 30/06/2027 | Manager - Human Resources | Manager - Human Resources | Yes | In progress | |
| | | Human Resources and Payroll Management | Payroll Management | Monthly | 01/07/2026 | 30/06/2027 | Manager - Human Resources | Manager - Human Resources | Yes | Concluded - Ongoing Activity | |

| No | Pillar | Focus Area | Activity | Frequency | Start Date | Due Date Date | Responsible Designation (Intern,Clerk,Rev Manager,Exp Manager Etc) | Oversight Designation (CFO/mSCOA Champion/ Manager/Committee etc..) | Was Activity Performed | Activity Status | |
|-----|--------------------|-----------------------|---|--|------------|---------------|---|--|------------------------|-----------------|----------------|
| 103 | 7.Business Process | Other 3 | Customer Care, Credit Control and debt collection | Credit control system | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| | | | Customer Care, Credit Control and debt collection | Customer Management | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| 104 | | Other 3 | Valuation Roll Management | Valuation Roll Management | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Not applicable |
| | | | Valuation Roll Management | Geographical Information System (GIS) | Weekly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| | | | Valuation Roll Management | Building Control System - Property Register | Weekly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| | | | Valuation Roll Management | Land Use System - Property Register | Weekly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| | | | Valuation Roll Management | Surveyor General (SG) database and Town Planning Systems | Weekly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| | | | Valuation Roll Management | Deeds Registry System | Monthly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| 105 | | Other 3 | Land Use Building Control | Property Register System | Weekly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| | | | Land Use Building Control | Building Plan System | Monthly | 01/07/2026 | 30/06/2027 | Manager Planning | Manager Planning | Yes | Not applicable |
| 106 | | Other 3 | Revenue Cycle billing | Billing | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| | | | Revenue Cycle billing | Debt Collection | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | Yes | Concluded |
| 107 | Other 3 | Revenue Cycle billing | Meter Management System | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | N/a | In progress | |
| 108 | Other 3 | Revenue Cycle billing | Prepaid Vending Management | Monthly | 01/07/2026 | 30/06/2027 | Manager Revenue | Manager Revenue | N/a | In progress | |
| 112 | Other 3 | Other | Traffic Fines Management System | Monthly | 01/07/2026 | 30/06/2027 | Manager Traffic | Manager Traffic | N/a | In progress | |