

# MSCOA MASTERCLASS

Tabled Budget Data Strings and Documents

PRESENTED BY:

**DATA MANAGEMENT**

Title:  
*IGR*

Date: 06 MARCH 2026



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

A **NATION** THAT **WORKS**



# Purpose of the Session

- Improve the quality of the budget data strings
- Clarify the process for uploading data strings.
- Outline key validation rules applied during submission.
- Provide common feedback issues and how to correct them.
- Strengthen alignment between municipal systems and LGDRS requirements.





# Financial vs Non-Financial Data strings

- The database validates all submitted data strings. The first-phase validation checks the file layout, reporting periods, municipal code, totals, and completeness. Each non-financial data string is validated according to its own required format, and any errors can be viewed under **View Financial Data Upload Log**.
- Financial data strings then undergo an additional segment-level validation process to ensure full compliance with mSCOA requirements.

# Understanding Upload Error Colours

- Purpose of the Colour Indicators

- The colour coding system helps users quickly identify the status of each departmental upload and guides them on what actions are required to resolve errors efficiently.

-  Green – Correct; File has passed all required validations, No action required.
- Ensure green on phase 1 and phase 2
-  Yellow – Segment Errors; The file was received, but certain segments contain Phase 2 validation errors
-  Orange – Submitted with Errors; The submission passed through Phase 1, but validation errors remain
-  Red – Outstanding; No submission received OR the previous submission was rejected

# Formats for 2026/27

- [Explore mSCOA](#)
- MFMA Circular 132

## mSCOA Segment Detail (Final Version 7.1 – 05 December 2025) for implementation 2026/27

Click on the links below to download the relevant documents.

■ Excel

■ PIPE

■ XML

### Project Summary Document:

■ [Project Summary Document – Version 7.1 – 5 December 2025](#)

[Comparison mSCOA version 69 to 71](#)

■ [Version of formats to be used for 2025/26 tabled and adopted budgets](#)

[A1 Schedule - mSCOA vs 7.1 - 02 February 2026 Protected V1 UPDATED.xlsm](#)

[Muncde\\_yyyy\\_A1S\\_71.txt](#)

[Muncde\\_yyyy\\_A1S\\_71.xlsx](#)

[Muncde\\_2027\\_PRAD\\_G.txt](#)

[Muncde\\_2027\\_PROR\\_G.txt](#)

[Muncde\\_2027\\_PRTA\\_G.txt](#)

[PR\\_IDP\\_cred\\_debt\\_BM\\_IM\\_codes\\_20260126.xls](#)


[D Schedule - mSCOA vs 7.1 - 16 February 2026 Protected.xlsm](#)

# Changes in the formats

- From V6.9 to V7.1 – Mid March 2026
- PRTA – MTSF is replaced by MTDP
  - V6.9: 01 to 14 and V7.1:
    - 20-28 Priority 1: Drive Inclusive Economic Growth and Job Creation,
    - 30-35 Priority 2: Reduce Poverty and Tackle the High Cost of Living,
    - 40-51 Priority 3: Build a Capable, Ethical, and Developmental State.
- A1D – SA22 will be populated from financial data string

# Using the Database to Diagnose and Resolve Errors

- The Database imports every 30 minutes
- After uploading, user can see the status of submission
  - On the GoMuni, select the Local Government Database/ MSCOA/ Input Processing
    1. View Financial Data Upload Log (All first stage errors can be unpacked by clicking on the link)
    2. Data Upload feedback for Municipality
    3. Segment Validation of Financial Data Uploaded
    4. ProjectCode/Seq no between Financial and IDP data set
- Segment validation rules can be accessed on the database under General/ Administration/ **List My Reports for downloading**

Document	MSCOA segment validations explained	miscoa_segment_validations_explained.xlsx	2025/01/21	10:42:00	
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# Submission of Data Strings for Tabled Budget 205/26

## Status of Schedule of Submissions

Cat Code	Demarc Code	Demarcation Description	CAP	Financial Year	Submission Code	First Possible Upload Date	Due Date	Status of Schedule	Date of Submission	Version of Submission	SCOA Version	Borr/Invest Nil Return	Closed/Open
<b>Non Financial Data</b>													
<b>Location Level Selected: National (All)</b>													
<b>Province : ( EC ) EASTERN CAPE</b>													
A	NMA	Nelson Mandela Bay	H	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	EC101	Dr Beyers Naude	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/04/03	01	6.9	C
B	EC104	Makana	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	EC131	Inxuba Yethemba	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	EC137	Dr. A.B. Xuma	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/05/30	02	6.9	C
B	EC155	Nyandeni	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
<b>Province : ( FS ) FREE STATE</b>													
B	FS183	Tswelopele	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/04/14	02	6.9	C
B	FS185	Nala	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
<b>Province : ( GT ) GAUTENG</b>													
B	GT481	Mooale City	H	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
<b>Province : ( LP ) LIMPOPO</b>													
B	LIM341	Musina	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/05/09	05	6.9	C
C	DC36	Waterberg	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/06/17	02	6.9	C
<b>Province : ( MP ) MPUMALANGA</b>													
B	MP305	Lekwa	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/04/07	01	6.9	C
B	MP306	Dipaleseng	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/04/02	04	6.9	C
<b>Province : ( NC ) NORTHERN CAPE</b>													
B	NC072	Umsobomvu	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NC077	Siyathemba	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/05/30	01	6.9	C
B	NC078	Siyancuma	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NC082	IKaif Garib	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NC085	Tsantsabane	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/03/31	01	6.9	C
B	NC087	Dawid Kruiper	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NC087	Dawid Kruiper	M	2026	PRTA	Project Details Tabled Budget	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NC092	Dikgatlong	L	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
<b>Province : ( NW ) NORTH WEST</b>													
B	NW373	Rustenburg	H	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/04/14	01	6.9	C
C	DC37	Bojanala Platinum	H	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NW393	Mamusa	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Submitted/with Errors	2025/06/05	01	6.9	C
B	NW394	Greater Taung	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
B	NW405	J B Marks	H	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C
<b>Province : ( WC ) WESTERN CAPE</b>													
B	WC048	Knysna	M	2026	A1D	A1 Schedule Draft	2025/03/15	2025/04/01	Outstanding	-	6.9		C



# Data Upload Feedback: Common Reasons for Rejection

- Incorrect or missing segment
- Capital projects incorrectly linked to operational items
- Default segments used incorrectly
- Trial balance not balancing
- Missing monthly projections

# Validation Rules

For the budget data strings to be credible and pass the validation phase the following should be in place:

## **1. Original budget (ORGB), Tabled budget (TABB), Adjusted budget (ADJB): and Projections (M01 to M12 ) must balance**

The budget (Full year) should balance to the monthly projections for all budget types:

- Sum of ORGB values = sum of PM01 to PM12
- Sum of ADJB values = sum of AM01 to AM12 values
- Sum of TABB values = sum of TM01 to TM12 values

## **2. Sum of Charges and Recoveries must balance to zero**

The costs that are reallocated from one function to another must balance to zero, meaning that the function that charges and the one that recovers the costs should reflect the same balance :

- CO001 and CO002 must balance to zero

## **3. Both Capital and Operating Projects must be used (not applicable for Actuals)**

For data strings to be credible, capital projects and operational projects should be taken into account during the budgeting stage as detailed in the IDP

- Both PC and PO must be used

## Validation Rules (2)

### 4. Capital Projects can only have IA or Payables and Accruals or Retentions

Capital projects may only be linked to the following items: (Assets, Payables, Accruals and Retentions)

- PC only against IA and IL001006011 , IL001006006 and IL-001-006-024

### 5. Operation projects not valid against acquisitions or additions

Item Assets (Acquisitions) may not be linked to operational projects, they must be linked to Capital projects

- PO not valid against IA002 level acquisitions or additions

### 6. Operational Projects: Cost of Free Basic Services, Revenue Cost of Free Services and Property must ONLY allow Item: Revenue

Cost of free basic services (Item expenditure) must be linked to item Revenue as shown below:

- PO003057, PO003058, PO003059 must ONLY allow Item: Revenue or IA001010 OR IA001004

# Validation Rules (3)

- 7. Default projects may NOT have Item Expenditure and Assets except for current assets or non-current receivables or default items or Surplus/Deficit**
  - PD not valid against IE or IA except IA001 or IA002011 or IE018 or IE019

*The following items must be linked to the specific relevant functions*
- 8. Item: Remuneration of Councillors must use Function: Mayor and Council**
  - IE008 must use FX004
- 9. Item: Bulk purchase electricity must use Function: Electricity**
  - IE002001 must use FX002001001 or FX002002001
- 10. Item: Bulk purchases water must use Function: Water**
  - IE002002 must use FX016001002 or FX016002002
- 11. Item: Inventory consumed Water must use Function: Water**
  - IE007004 must use FX016001002 or FX016002002
- 12. Item: Small Differences Tolerances must be zero for all budgets (not for in-year reporting)**
  - IE010053 must be zero

# Validation Rules (4)

## 13. Trial balance = sum of all items (IE+IR+IA+IL+LN+IZ) – default items (IE018 + IR004) must be zero

If the items added together, excluding the default items do not equal to zero, the trial balance will not balance and that difference will cause a validation error on the data strings submitted

- **ADD** the total of the following segments:

IE	Item: Expenditure
IR	Item: Revenue
IA	Item: Assets
IL	Item: Liabilities
LN	Item: Nett Assets
IZ	Item: Gains and Losses

- **SUBTRACT** the Default items:

IE018	Item: Expenditure: Default
IR004	Item: Revenue: Default

- **ENFORCED – Reject Submission if not balancing moved part of 1 stage validation**

# Validation Rules (5)

## 14. Item: Inventory Water (IA) must use Function: Water

- IA001009005 must use FX016

## 15. OPENING BALANCE must be linked to Project Default and Non Funding and Costing Default

- All strings with Item :

- Item: IA, IL and LN

## Opening balance posting levels MAY only be linked to

PD                      Project default

FD003                Non Funding

CO003                Default

## 16. New COSTING rule

- CO001 and CO002 must be linked to IE018

# Validation Rules (5)

## 17. Region Default not valid

All items should be linked to a specific region for appropriate segment reporting

- RX001 not valid

## 18. Default Costing and default Expenditure not valid

If costing is default, the expenditure item should be specific and not default

- CO003 and IE018 not valid

## 19. Default Costing and default Item Revenue not valid

When allocating secondary cost items using item revenue: default, costing should either be charges or recoveries

- CO003 and IR004 not valid

# How to Resolve Upload Issues

- Validate strings before upload using the system's own checks
- Correct segment errors at transaction level
- Ensure costing rules (CO001/CO002) link to IE018 where required
- Replace incorrect region defaults
- Regenerate strings after system corrections



# Strengthening Data Credibility

- Train officials responsible for uploads – attend monthly GoMuni training
- Ensure high-quality system integration
- Reconcile sub-systems before locking
- Maintain audit trails and validations within the financial system
- Escalate issues timeously