

Muni and Vendor Masterclass

Common Errors identified in TABB analysis

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



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Common Errors identified in TABB analysis

- **Introduction**
- **Provide overall feedback on the credibility and accuracy of the data strings**
- **Recommendations**



Introduction

- **Credibility of *m*SCOA data strings.**
- The credibility and accuracy of the data strings must be verified by municipalities before submission. The data strings submitted will be used as the single source for all analyses and publications.
- Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions.
- **It should be emphasized that errors in the data strings can only be corrected going forward.**
- **The municipality has to ensure that all third party related transactions including sub-module transactions (payroll, etc.) should be complete in the general ledger as well as the monthly reconciliations.**
- **Information submitted to the go Muni portal should be complete and accurate as indicated above.**
- **Municipalities are not allowed to open closed periods to make corrections.**
- **Municipalities are reminded that incorrect or incomplete data string submissions are considered as non-submissions.**



Segment Errors

What are segment errors and the credibility of the data string?

Segment error is where the incorrect combination of segments was used in a data string carrying the value of the Budget or a transaction.

What is a credible data string?

The data contained in the string is accurate and the set of segments is used in the correct combination and is in line with *mSCOA* and aligned with the linking to the regulated schedules

How should income and expenditure be reflected when budgeting or transacting?

Expenditure and income must always be reflected under the correct function that is responsible for the income or expenditure.

Segment errors made by Municipalities

Non- Exchange Transactions

- **Incorrectly** linking the source of funding with the function
- **Trading service** funding source must be the Service charge relating to the service and not Property Rates
- Grants received for Trading Services must be budgeted for under the correct function and not only Finance and Administration
- The Municipalities are indicating Libraries as a core function of the municipality.
- The municipalities do not provide for any Rebates in Property Rates and Taxes and this is misaligned between free basic services and rates rebates
- The Municipalities must not use non-funding as a funding source and must use the actual source of the income for instance electricity charges, and water charges. grants and other types of income
- The revenue item must be aligned to the funding segment including impairment and dent write offs.
- Incorrect classification taxes approved by the Minister of Finance (Municipal Fiscal Powers and Functions Act, No 12 of 2007), i. e Community Levy, Fire Levy, Rural Development Levy (they not aligned to the AFS specimen) Propose to Municipalities to **Fund: Operational: Revenue: General Revenue: VAT Receipts** in version 7.1

ERRORS MADE BY MUNICIPALITIES ON THE TABB

Non-Exchange (cont.)

- The Municipalities failed to use the individual project optimally, for example: "Rental from fixed assets Market-related Investments" and "Sewerage Fees".
- The Municipalities are splitting the receipt of the equitable share in the Budget which does not align with the actual usage. (budgeting vs spending to be aligned)
- The Municipality did not refrain from Budgeting for insignificant amounts of R1. (open Budget). If the budget is not locked the transactional amount will exceed the budget amount resulting in potential unauthorised expenditure. The impact of this will also result in 1000s of virements that may need to be completed.
- The Municipality has failed to correct the use of non-funding as a source of funding.
- Municipalities are advised and expected to comply with Section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. (various of categories of rates)
- There is no typical workstream created for Informal settlements



ERRORS MADE BY MUNICIPALITIES

Exchange Transactions

- The Municipality is incorrectly identifying that Libraries are a core function of the Municipality.
- Free Basic services must be funded from the Equitable share and not from service charges –(**What if LGES is insufficient?**) (Water 6kl and Electricity basic charge -50kWh)
- The Municipality does not provide for free basic services including Informal Settlements as a Project: Operational: Typical Workstream
- The municipality must refrain from classifying” individual projects” with only one description and can describe the project about the type of expense.
- The municipality is incorrectly linking the funding segment with the function segment
- The Municipalities must align the source of funding to the line item in the statement of Financial Performance and not only state “General Revenue: Operational Revenue “
- Revenue foregone has output Vat implications and this must be paid over to SARS

COMMON ERRORS MADE BY MUNICIPALITIES

Exchange Transactions (Cont.)

- The municipality failed to correct the funding source of Community Services and incorrectly indicated that the income source is from Trading services. (The first funding source should be Property rates, then equitable share) (Trading services must first fund their expenditure)
- The Municipalities are incorrectly indicating that the energy function is funded by water charges
- The Municipalities still provided an insignificant amount of R1 for some items. There is a validation error rule.
- Projected months on the budget forms are temporarily not validated on (Charges and Recoveries Balance) and (Trial Balance) errors (with the use of Expenditure: Operational Cost: Small Differences Tolerances)
- The municipalities failed to correct the insignificant budget provisions.
- The municipality has failed to correct the funding segment using the equitable share as a funding source for Trading services (Bulk Purchases) (incorrect information to NERSA) and the municipality has not used the Typical workstreams related to the NERSA related expenditure.

ERRORS MADE BY MUNICIPALITIES

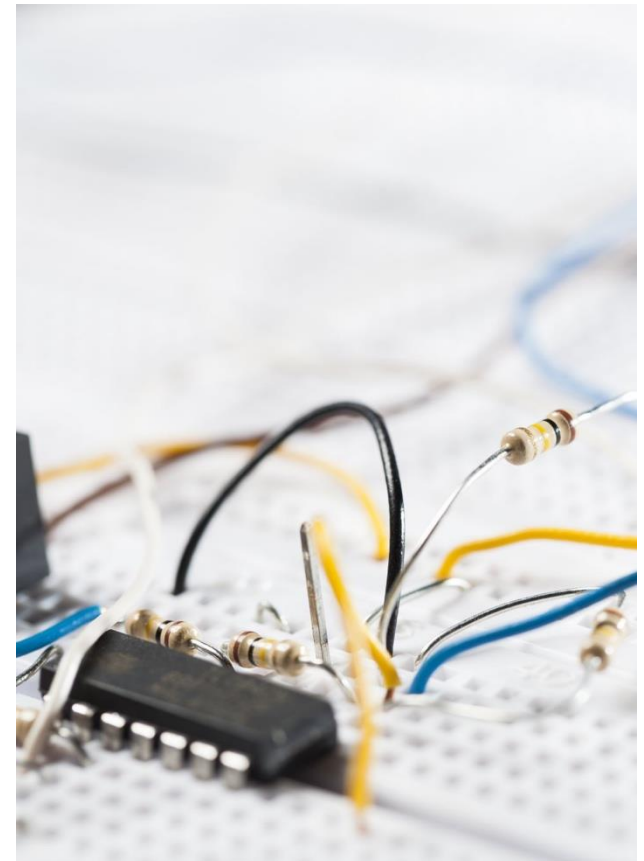
Expenditure

- **Irrecoverable Debt is written -off** Municipalities failed to provide for Bad debts per income type (source) and function.
- The Municipalities did not make a provision for Impairment of Debts in respect of each main income source, for instance, property rates and water charges in the Tabled Budget and the guides are not complete per category of service including the reversal of impairment
- The municipality did not correct the Impairment provision and insignificant budget provisions of R1 and R12 have been allocated to it
- Irrecoverable Debt written-off must be provided per the income source for example water, electricity, and property rates
- **Debt Impairment**
- Must be per the function and income source (see explanation later on)

ERRORS MADE BY MUNICIPALITIES

Bulk Purchases.

- The Municipalities have incorrectly linked other funding sources for Bulk Electricity purchases and incorrectly used the Default segment under the Project segment.
- The Electricity Trading Services must fund their activities, which is important when determining cost-reflective tariffs (except FREE Basic Services)
- Are Municipalities Purchasing the Bulk of electricity from other service providers
- Please remember that Bulk Purchases Water is now treated as an Inventory item (MFMA Circular no 123) and as per GRAP 12



EMPLOYEE RELATED COST

Municipalities must identify the designation of senior managers reporting to the Municipal Manager to be budgeted separately per function and that employee costs are unbundled.

The Municipalities should fund employee costs of Trading Services from their own generated income. The Municipality is incorrectly identifying the funding source as unspecified. They should identify which source is to fund the function.

The Municipality did not review its function classification as to whether the function is core or non-core .



ERRORS MADE BY MUNICIPALITIES

Remuneration of Councillors

- The Municipalities are not providing for section 79 Committees where applicable.
- Municipalities must break- down their budgets per the payments made to Councillors
- Provision /alignment is made in the chart for the control account which will aid in the populating of the SA30 schedule

Depreciation

- The municipalities are not providing for all asset categories as per the asset register and the alignment of the annual financial statements
- The Municipalities should consider aligning the asset in the item segment to the category of the asset.
- The Municipality is not using the Function segment correctly and must allocate depreciation to the function responsible for the control of the asset
- In providing for the funding of depreciation non-funding should not be used as a source of funding

COMMON ERRORS MADE BY MUNICIPALITIES

Accumulated Depreciation

- When the asset falls under the control of a trading service then the depreciation must be funded from the income generated from those services
- The municipality has classified all depreciation of assets under the Finance and Administration: Core Function: Supply Chain Management must be per the function that controls the asset.
- Several municipalities are allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilized for electricity purposes, service charges for water management purposes, waste and wastewater management in the same manner, and property rates for services like roads that are primarily funded from property rates.

ERRORS MADE BY MUNICIPALITIES

Balance-sheet Budgeting

- Accrual Accounting (Municipalities must apply the principles of accrual accounting)
- Control accounts (employee-related cost) (movement accounting principle)
- *mSCOA* is designed to have a deposit and withdrawal leg
- Under unspent grant liabilities there should be 4 sets of transactions for Conditional Grants
 - **Receipt of a grant**
 - **Expenditure of grant**
 - **Recognition of the grant**
 - **Lastly, The unspent portion of the grant liability and rollovers**

VAT Accounts

- VAT should be accounted for through an input control account and output control account
- The guides must be correctly used as per Circular 12 of mSCOA.
- Once the Vat accrual is recorded the transfer item must be used - Refer to next slide for the guides to recognize the input tax
- Vat must be correctly classified for General and Capital items
- Transfers to the VAT control account is not accurate and complete and timely.
- Municipalities do not post to the lowest transactional level on projects
- Municipalities have not reviewed the VAT configuration made by Vendors within the financial system

Vat guides

Assets: Current Assets: Trade and other Receivables from Exchange Transactions: VAT Receivable Input Tax Accrual: Opening Balance

Assets: Current Assets: Trade and other Receivables from Exchange Transactions: VAT Receivable Input Tax Accrual: Recognised

Assets: Current Assets: Trade and other Receivables from Exchange Transactions: VAT Receivable Input Tax Accrual: Transfers

Assets: Current Assets: VAT Receivable: Input Tax Capital: Recognised

Assets: Current Assets: VAT Receivable: Input Tax Capital: Transfers

Assets: Current Assets: VAT Receivable: Input Tax General: Recognised

Assets: Current Assets: VAT Receivable: Input Tax General: Transfers

Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Opening Balance

Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Receipts

Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Transfers

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual: Opening Balance

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual: Recognised

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual: Transfers

Liabilities: Current Liabilities: VAT payable: VAT Payable Output Tax: Opening Balance

Liabilities: Current Liabilities: VAT payable: VAT Payable Output Tax: Recognised

Liabilities: Current Liabilities: VAT payable: VAT Payable Output Tax: Transfers

Liabilities: Current Liabilities: VAT payable: VAT Payable VAT Control: Opening Balance

Liabilities: Current Liabilities: VAT Payable: VAT Payable VAT Control: Transfers

Liabilities: Current Liabilities: VAT Payable: VAT Payable VAT Control: Payments

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual Provision for Doubtful Debt Impairment: Opening Balance

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual Provision for Doubtful Debt Impairment: Recognised

Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: VAT Payable Output Tax Accrual Provision for Doubtful Debt Impairment: Transfers

ERRORS MADE BY MUNICIPALITIES

Repairs and Maintenance

- Failure to break down repairs and maintenance in line with mSCOA Chart.
- Operational Municipal Running Cost/Typical Work Streams used instead of *Operational Maintenance*.

Capital Funding and Expenditure

- No Individual Project Names provided – IDP/Planning ***(if name captured make sure it relates to the mSCOA project.)***
- In minimal instances the funding segment reflected Operational funding (FD001) instead of Capital Funding (FD002)

Repairs and Maintenance categories not used

- Municipality to breakdown Repairs and Maintenance into the following maintenance work types for the municipality's assets as per *mSCOA* charts of accounts:
 - **Operational: Maintenance: Infrastructure: Preventative Maintenance: Interval and condition based**
 - **Operational: Maintenance: Infrastructure: Corrective Maintenance: Planned and emergency based**
 - **Operational: Maintenance: Non-infrastructure: Preventative Maintenance: Interval and condition based**
 - **Operational: Maintenance: Non-infrastructure: Corrective Maintenance: Planned and emergency based**

COMMON ERRORS MADE BY MUNICIPALITIES

Water Inventory

- Not complying with GRAP 12
- There is incorrect budgeting noted for all components of water inventory and this is not aligned to the mSCOA chart. The following is noted where (**Opening Balance, System input Volume** to include Water treatment works, Bulk Purchases and Natural Water, **Unauthorised Consumption, Water Losses**, etc.) is incomplete where transactions are provided for
- As per **ASB FAQ 3.3, issued in March 2023**, the municipalities did not compile their policies in line with the water treatment as prescribed in the FAQ

Interest Received/ (Investments)

- No correlation between (*interest received/ interest paid*) with Investment and Borrowing balances.
- No interest provided while the Municipality has an Investment balance.
- Interest provided while there is no investment balance.
- Interest paid budgeted but not supported by borrowings balance.

COMMON ERRORS MADE BY MUNICIPALITIES

Interest Paid (Investments and Borrowings)

- No correlation between (*interest received/ interest paid*) with Investment and Borrowing balances (Liability).
- No interest provided while the Municipality has an Investment balance.
- Interest provided while there is no investment balance.
- Interest paid budgeted but not supported by borrowings balance.

COMMON ERRORS MADE BY MUNICIPALITIES

Opening Balances (TABB/ ITY1/ITY2)

- Municipalities to review the opening balances not brought forward
 - for accuracy and completeness (debit/credit balances and guids used)
 - and for **movement accounting** i.e. Please verify that the closing balances from the TABB is rolled over into the ITY1 on Opening Balances.
 - The same is applicable for ITY2.
- Opening Balances should balance to zero
- Opening Balances are to be linked to Non-funding and Project: Default

ERRORS MADE BY MUNICIPALITIES

Creditors

- Reflect negative amounts and percentages
- Trade Payables not unbundled in line with *m*SCOA Chart and Circular number 11 making it difficult for reporting in supporting table SA30. (AG, Inventory, and Contractors – **separate Liability guides**)

Regional Segment

- Capital projects not assigned to the respective wards that are benefitting from the implementation of the infrastructure asset
- Infrastructure Projects still assigned to Whole of the Municipality
- Each regional segment should balance to zero

Costing

- Municipalities still use Default and are not embracing the Costing Segment in full ***for electricity, water, sanitation, and refuse removal.***
- Budgeting for Internal Charges and Recoveries is ***not always complete.***

ERRORS MADE BY MUNICIPALITIES

Grants

- Spending of the Grant not adequately budgeted for ***under Liabilities***
- *Completeness according to DoRA is not verified*
- *Incorrect funding source used for Grants*

Cash Flow

- A7 and SA30 not populated or partially populated
- A6 is not in agreement with the SA30 and the A7 with regards to the cash and cash equivalents (***funding segment usage and balance sheet budgeting not applied***)

Analysis – Project Segment – Capital Projects

Project	ORGB	M10	Comments
Capital: Infrastructure: New: Electrical Infrastructure: LV Networks	- 2 380 304	13 593 470	There is no accrual accounting applied for all entries. No trade Payables: Deposit and withdrawals No Retentions noted There is no transfer from a completed WIP to category of PPE
Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description): Withdrawals	- 18 249 000	-	
Assets: Current Assets: VAT Receivable: Input Tax Accrual: Recognised	2 380 304	-	
Assets: Current Assets: VAT Receivable: Input Tax Accrual: Transfers	- 2 380 304	-	
Assets: Current Assets: VAT Receivable: Input Tax Capital: Transfers	- 2 380 304	-	
Assets: Current Assets: VAT Receivable: Input Tax General : Recognised	2 380 304	-	Incorrect VAT Guid - This should be Capital Recognised and not General
Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Receipts	- 2 380 304	-	VAT Receipts should be Project Default and it is incorrectly linked to a Capital Project
Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Transfers	2 380 304	-	
Assets: Non-current Assets: Construction Work -in-progress: Acquisitions: Outsourced	15 868 696	13 593 470	No corresponding Trade Payables deposit noted

Proposed solution – Capital Projects

Capital Project - Item segment	-18 249 000	-18 249 000
Assets: Non-current Assets: Construction Work- in-progress: Acquisitions: Outsourced	15 868 696	
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Payables and Accruals : General: Deposits	18 249 000	
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Payables and Accruals : General: Withdrawals	18 249 000	
Assets: Current Assets: Cash and Cash Equivalents: Cash at Bank: Bank Account: Specify (replace with account description): Withdrawals	-18 249 000	
Assets: Current Assets: VAT Receivable: Input Tax Accrual: Recognised	2 380 304	
Assets: Current Assets: VAT Receivable: Input Tax Accrual: Transfers	-2 380 304	
Assets: Current Assets: VAT Receivable: Input Tax Capital: Recognised	2 380 304	
Assets: Current Assets: VAT Receivable: Input Tax Capital: Transfers	-2 380 304	
Assets: Current Assets: VAT Receivable: VAT Control (Receivable): Transfers	2 380 304	

Rates: Errors identified

Description	TABB	ITY1
Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates by Usage: Business and Commercial Properties: Monthly Billing	178 395 135	34 135 852
Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates by Usage: Public Benefit Organisations: Collections	- 42 575	- 14 317
Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates by Usage: Residential Properties: Monthly Billing	279 900 793	57 810 867
Revenue: Non-exchange Revenue: Property Rates by Usage: Business and Commercial Properties	- 178 395 135	-34 055 158
Revenue: Non-exchange Revenue: Property Rates by Usage: Public Benefit Organisations	- 44 349	- 15 689
Revenue: Non-exchange Revenue: Property Rates by Usage: Residential Properties	- 279 900 793	-57 576 505

Validation Errors

1. Default projects may **NOT** have Item Expenditure and Assets except for current assets or non-current receivables or default items or Surplus/Deficit
 - Default projects are linked to item expenditure
2. Operation projects not valid against acquisitions or additions
 - Operational Projects are linked to Item Asset Acquisition
3. Item: Opening Balance was linked to Funding Segment-Operational: Revenue: General Revenue: Operational Revenue
4. Capital Expenditure is linked to FD002

Examples of **Common Errors** – Remuneration of Councillors

Description – Item Segment		TABB	ITY1
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Allowances and Service Related Benefits: Travelling Allowance		504 042	1 473 720
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Social Contributions: Medial Aid Benefits			231 873
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts: Salary Clearing and Control: Salary Control - Remuneration of Councillors: Deposits		- 504 042	-
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts : Salary Clearing and Control: Salary Control - Remuneration of Councillors: Withdrawals		- 504 042	-
Project	Fund		
Operational : Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Default Transactions	Fund: Non-funding Transactions		
Default Transactions	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		

Examples of Proposed Solution – Remuneration of Councillors

Description – Item Segment		TABB	ITY1
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Allowances and Service Related Benefits: Travelling Allowance		504 042	1 473 720
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Social Contributions: Medial Aid Benefits			231 873
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts: Salary Clearing and Control: Salary Control - Remuneration of Councillors: Deposits		- 504 042	-
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts : Salary Clearing and Control: Salary Control - Remuneration of Councillors: Withdrawals		- 504 042	-
Project	Fund		
Operational : Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		

Impact of Cash flow - INSERT

Description – Item Segment		TABB	ITY1
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Allowances and Service Related Benefits: Travelling Allowance		504 042	1 473 720
Expenditure: Remuneration of Councillors: Total for All Other Councillors: Social Contributions: Medial Aid Benefits			231 873
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts: Salary Clearing and Control: Salary Control - Remuneration of Councillors: Deposits		- 504 042	-
Liabilities: Current Liabilities: Trade and Other Payable Exchange Transactions: Control, Clearing and Interface Accounts : Salary Clearing and Control: Salary Control - Remuneration of Councillors: Withdrawals		- 504 042	-
Project	Fund		
Operational : Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		
Operational: Municipal Running Cost	Fund: Operational: Revenue: General Revenue: Taxes: Property Rates: Levies		

Recommendations:

1. Correct data string to align the segment combinations where previously reported to be incorrect.
2. Correct alignment between Fund, Items and Function Segments.
3. Non-funding transactions not to be utilised other than Opening balances
4. Equitable Share revenue and Funding source for Equitable Share must agree (DoRA).
5. Budget for all Transfers and subsidies using the DoRA.
6. Compare revenue streams and the allocation (Funding Matrix). Municipalities cannot spend more than what is allocated in the DoRA.
7. Budget for Depreciation charges in line with the asset classes in the fixed asset register.
8. Budget for Senior Manager as per their respective functions.
9. Budget for Inventory per GRAP 12. Inventory purchases must be captured in the data strings under Item Assets: Inventory under Project Default, whilst inventory issues must be expensed and linked to Project Capital or Operational
10. Import opening balances - This will impact on the population of the Statement of Financial Position and cash flow.
11. The validations rules must be included in the financial system by the system vendors and data string must only generate if all validations passed
12. Data strings must be extracted directly from the system and uploaded to the Go Muni portal

Recommendations :

12. Regional Segment – Assign to respective wards that are benefitting. This will also improve segment reporting.

13. Budget for Liability portion of GRANTS

Liabilities

- Current Liabilities: Trade and other Payables: Non-Exchange Transactions: Transfers and Subsidies Unspent: Capital: Monetary Allocations: National Government: Municipal Infrastructure Grant: Receipts
- Current Liabilities: Trade and other Payables: Exchange transactions: Payables and accruals: **Contractors:** Deposits IL: Current liabilities: Retention: Deposits
- Current liabilities: Trade and other payables Exchange transactions: Payables and accruals: **Contractors: Withdrawals**
- Current Liabilities: Trade and Other Payable Non-Exchange Transactions: Transfers and Subsidies **Unspent:** Operational: Monetary Allocations: National Government: Municipal Infrastructure Grant: **Transfer to revenue/Capital expenditure**

14. Movement accounting must be implemented correctly

- Item Liabilities: Deposits – accrues the expenditure and
- Item Liabilities: Withdrawals - reduces the liability.
- The withdrawals will populate the SA 30 and A7

Conclusion

- Attending more Masterclasses will be beneficial in understanding the use of the *m*SCOA segments
- System parameter set up must be correctly implemented, understood and reviewed by the municipality
- Incorporate the link of the masterclass as a beginners guide on the financial system
- The Masterclasses are available on the Go Muni under Training and these can be accessed at any given time
- There has to be review and understanding of the information before it is uploaded to the Go Muni portal
- Municipalities must review the credibility of the datastrings before submission
- There must be evidence of review by the CFO before the upload is undertaken.

THANK YOU



For additional information on national and provincial budgets, please visit our new budget data portal: <https://vulekamali.gov.za>

www.municipalmoney.gov.za
open **local government budget** data portal

Explore easy-to-understand, verified financial information for **every single municipality** in South Africa in one place.



For information on local government finances, please visit: <https://municipalmoney.gov.za>



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA