

INTERPRETATION OF MBRR SCHEDULES FOR BUDGETING PURPOSES

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1. Changes to MBRR Schedules to link to data string

Introduction

Municipal Budget and Reporting Regulations (MBRR), prescribe the format, timing, and content of municipal budgets and in-year reporting;

Municipal Regulations on a Standard Chart of Accounts (*m*SCOA), which standardise how municipal transactions, budgets, and reports must be classified; related to Statement of Financial Performance, Position Net Assets and Cash Flow.

The intention of the exercise was to link the MBRR schedules to the *m*SCOA data strings to assist with alignment between transactional information and the reporting framework.

The main objective is to fully populate the MBRR schedules and its supporting schedules from *m*SCOA data strings where data strings allows/possible.

We reviewed the current structure of the MBRR schedules and the linkages available on GoMuni portal whereby we noted a significant portion of the MBRR schedules are not linked to *m*SCOA data strings. Through this investigation we also discovered inconsistencies between the *m*SCOA data strings and the MBRR Schedules.

We focused mostly on the supporting schedules and proposed a revised structure which is aligned to the *m*SCOA Chart. The main schedules will remain the same and however changes may arise through the FAQ process.

1. Changes to MBRR Schedules to link to data string

SA1 & SA3

- Comparison was done between the current SA1 & SA3 structure and its linkage versus the *mSCOA* chart on an item level. **(SA1 = IR, IE,IZ) (SA3 = IA,IL,IN)**
- We noticed the sequence on the A4 and A6 is not aligned with the layout on the SA1 & SA3 but provides details only for specific items on A4 & A6.
- We attempted to link the *mSCOA* chart to the SA1 & SA3 layout but encountered difficulties when trying to link the full chart due to the layout only providing specific items.
- We therefore decided to restructure the layout in accordance with the A4 & A6 structure and sequence. The revised layout provides users additional information for all the items available on A4 & A6.
- The new layout is aligned to certain rolled up levels on the *mSCOA* Chart and may be amended based on future changes to the chart.
- The new layout will feed or inform all items on A4 & A6 which means no data strings will populate directly on the main tables.

1. Changes to MBRR Schedules to link to data string

SA4 – SA38

- SA4 has limitation in populating it from the data strings due to the portal validations with regards to revenue projects using default project segment.
- SA5 & SA6 is a summarised version of SA36 and SA38.
- SA2, SA7, SA26, SA28 & SA35 relates to Votes used in the municipality and these are not aligned to *mSCOA* therefore we cannot populate them from data strings.
- SA17 & SA22 an FAQ was logged and is now populating on the A1 from the GoMuni Portal. SA22 has been removed from the non-financial data strings. SA22 provides more details for employee related cost on SA1.
- SA9 – Some of the information can be populated from data string but we do not want to populate a sheet using a combination of non-financial and data strings.
- SA10 – This can be populated from multiple other sheets.
- SA31 will not be linked as it relates to entities, and their information will be consolidated with the parent on the A1 schedule.
- SA32, SA33 & SA37 could not be linked as we do not have factors or data strings.

1. Changes to MBRR Schedules to link to data string

Non- Financial Data Strings

- SA8, SA11, SA12, SA13, SA14, SA23 and SA24 will current still be populated from the non-financial data strings (A1D & F).
- A8 & A10 also populate from non-financial data strings.
- SA23 – This will be populated from data strings in version 7.2.

1. Changes to MBRR Schedules to link to data string

	Populated from Non-Financial Data String
	Populated from Data strings
	Not populated

Schedule	Naming Convention	Information	Segment
SA1	A4 - Supporting Schedule to Budgeted Financial Performance	SCOA segments	Item - Revenue, Expenditure & Gains & Losses
SA2	Matrix Financial Performance Budget	N/A	N/A
SA3	A6 - Supporting Schedule to Budgeted Financial Position	SCOA segments	Item - Assets, Liabilities & Net Assets
SA4	Reconciliation of IDP Strategic Objectives and budget (Revenue)	SCOA segments	N/A
SA5	Reconciliation of IDP Strategic Objectives and budget (Operating Expenditure)	Summary of SA38 pull information from SA38	N/A
SA6	Reconciliation of IDP Strategic Objectives and budget (Capital Expenditure)	Summary of SA36 pull information from SA36	N/A
SA7	Measureable Performance Objectives	N/A	N/A
SA8	Performance Indicators and Benchmark	Formulas from Schedules	N/A
SA9	Social, economic and demographic statistics and assumptions	Sub Module & SCOA Segments	N/A
SA10	Funding Measurements	Formulas from Schedules & Segments	N/A
SA11	Property Rates Summary	Sub Module & Non - Financial Information	N/A
SA12a	Property Rates by category (Current Year)	Sub Module & Non - Financial Information	N/A
SA12b	Property Rates by category (Budget Year)	Sub Module & Non - Financial Information	N/A
SA13a	Service Tariffs by category	Sub Module & Non - Financial Information	N/A
SA13b	Service Tariffs by category - Explanatory	Sub Module & Non - Financial Information	N/A
SA14	Household bills	Sub Module & Non - Financial Information	N/A
SA15	Investment particulars by type	SCOA segments	Item
SA16	Investment particulars by maturity	IMQ data string & Sub Module	N/A
SA17	Borrowing	SCOA segments	Item = Only IL
SA18	Transfers and Grant receipts	N/A	Item - Revenue
SA19	Expenditure on transfers and grant programme	SCOA segments	Funding and Item (IE Only)
SA20	Reconciliation of transfers, grant receipts and unspent funds	SCOA segments	Item - Only IL

1. Changes to MBRR Schedules to link to data string

	Populated from Non-Financial Data String
	Populated from Data strings
	Not populated

Schedule	Naming Convention	Information	Segment
SA21	Transfers and grants made by the municipality	SCOA segments	Item - Expenditure
SA22	Summary councillor and staff benefits	SCOA segments	Item - Expenditure
SA23	Salaries, allowances & benefits (Political office bearers/councillors/senior ma	SCOA segments	Item - Expenditure
SA24	Summary of personnel numbers	Sub Module & Non - Financial Information	N/A
SA25	Budgeted monthly revenue and expenditure	SCOA segments	Item - Revenue & Expenditure, Gains & Losses
SA26	Budgeted Monthly Revenue and Expenditure (Municipal Vote)	N/A	N/A
SA27	Budgeted monthly revenue and expenditure (functional classification)	SCOA segments	Function & Item - IR & IE
SA28	Budgeted Monthly Capital Expenditure (Municipal Vote)	N/A	N/A
SA29	Budget monthly capital expenditure (functional classification)	SCOA segments	Function, Funding, & Item IA
SA30	Budgeted Monthly Cashflow	SCOA segments	Fund & IA & IL
SA31	Entity Sum 1	SCOA segments	N/A
SA32	List of external machanisms	Sub Module & Non - Financial Information	N/A
SA33	Contracts having future budgetary implications	Sub Module & Non - Financial Information	N/A
SA34a	Capital Expenditure on New Assets by Asset Class	SCOA segments	PC
SA34b	Capital Expenditure on renewal of existing assets by asset class.	SCOA segments	PC
SA34c	Repairs and maintenance expenditure by asset class	SCOA segments	Project & Item - Expenditure
SA34d	Depreciation by asset class	SCOA segments	Item - Expenditure
SA34e	Capital Expenditure on the upgrading of existing assets by the asset class	SCOA segments	PC
SA35	Future financial Implication on the capital budget (Municipal Vote)	N/A	N/A
SA36	Detailed Capital Budget	SCOA segments & IDP String	Function, Project & Item
SA37	Projects delayed from previous financial years.	N/A	N/A
SA38	Consolidated detailed operational project	SCOA segments & IDP String	Function, Project & Item

1. Changes to MBRR Schedules to link to data string

C Schedule

- The schedule has been fully aligned to the A1 Schedule

C Schedule	Naming Convention	Version
SC1	SC1 - Supporting table to Budgeted Financial Performance	
SC2	SC2 - Supporting table Age Debtors	V7.2
SC3	SC3 - Supporting table to Budgeted Financial Position	
SC4	SC4 - Supporting table Ages Creditors	V7.2
SC5	SC5 - Reconciliation of IDP strat obj and budget (operat)	
SC6	SC6 - Reconciliation of IDP strat obj and budget (capital)	
SC7	SC7 - Supporting Table Material Variances Explanations	
SC8	SC8 - Supporting Table to Budget Statement Performance Indicators	
SC9	SC9 -	
SC10	SC10 - Not Required - Municipality does not have entities or this is the parent municipality's budget	
SC11	SC11 - Not Required - Municipality does not have entities or this is the parent municipality's budget	
SC12	SC12 - Budget Capital Expenditure trends	V7.2
SC13a	SC13a - Capital Expenditure on new assets by asset class	
SC13b	SC13b - Capital Expenditure on renewal of existing asset	
SC13c	SC13c - Repairs and Maintenance Expenditure by asset	
SC13d	SC13d - Depreciation by asset class	
SC13e	SC13e - Capital Expend on upgrading of existing assets	
SC15	SC15 - Supporting Table Investments	

1. Changes to MBRR Schedules to link to data string

C Schedule

- The schedule has been fully aligned to the A1 Schedule

C Schedule	Naming Convention	Version
SC16	SC16 - Support Investment Portfolio	V7.2
SC17	SC17 - Supporting Table Borrowing	
SC18	SC18 - Transfers and Grant Receipts	
SC19	SC19 - Expenditure on Transfers and Grant	
SC20	SC20 - Recon of transfers, grants receipts and unspent grants	
SC21	SC21 - Supporting Table for Transfers and Grants made by the municipality	V7.2
SC22	SC22 - Summary Councillor and Staff Benefits	
SC23	SC23 - Summary salaries, allowances and benefits	
SC30	SC30 - Actual Monthly Cash Flows	
SC36	SC36 - Detailed Capital Budget and Actuals (projects)	
SC38	SC38 - Detailed Operational Projects Actuals	

2. Method of Population

A1 - Schedule

- SA1 - SCOA segments - Item - Revenue, Expenditure & Gains & Losses
- SA3 – SCOA segments – Item – Assets, Liabilities and Net Assets
- SA5 – Summary of SA38 pull information from SA38
- SA6 – Summary of SA36 pull information from SA36
- SA8 – Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA11 – Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA12 - Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA13 - Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA14 - Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA15 - SCOA segments – Item - Assets
- SA16 - IMQ data string
- SA17 - SCOA segments - Item = Only IL
- SA18 - SCOA segments - Funding and Item - Revenue
- SA19 - SCOA segments - Funding and Item - Expenditure

2. Method of Population

A1 - Schedule

- SA20 - SCOA segments - Item - Only IL
- SA21 - SCOA segments - Item - Expenditure
- SA22 - SCOA segments - Item - Expenditure
- SA23 - SCOA segments - Item - Expenditure
- SA24 - Sub Module & Non - Financial Information - Currently available on the A1F and A1D Layout
- SA25 - SCOA segments - Item - Revenue & Expenditure, Gains & Losses
- SA27 - SCOA segments - Function & Item - IR & IE
- SA29 - SCOA segments - Function, Funding, & Item IA
- SA30 - SCOA segments - Fund & IA & IL
- SA34a - SCOA segments – PC
- SA34b - SCOA segments – PC
- SA34c - SCOA segments - Project & Item - Expenditure
- SA34d - SCOA segments - Item - Expenditure
- SA34e - SCOA segments - PC
- SA36 - SCOA segments & IDP String - Function, Project & Item
- SA38 - SCOA segments & IDP String - Function, Project & Item

2. Method of Population

C - Schedule

- C1 Schedule has been aligned to the A1 Schedule and the method of population is the same.

2. Method of Population

Conclusion

- It is important to note that the A1 schedule is populated using a combination of the financial data string (TABB & ORGB), as well as the non-financial data strings (A1D, A1F, PRTA & PROR).
- Municipalities must ensure that the non-financial data is credible and not completed for compliance (malicious compliance).
- This information is reported to Parliament.

3. GoMuni A1 Schedule Linkages vs Excel

- The A1 schedule linkages on the Go Muni Portal must be the main source used to populate the MBRR schedules.
- All vendors and municipalities must ensure that they use the A1 schedule linkages published annually on the GoMuni Portal under Work In Progress and embed that in their system to ensure that the schedule populate accordingly.
- The aim is to fully populate the A1 schedule from the GoMuni portal with the inclusion of all non-financial information obtained from sub-modules.
- The excel formats will only be populated on an annual basis with all the relevant *m*SCOA chart changes and be published for informative purposes to those stakeholders that has an interest of where the MBRR initially commenced.
- This will allow them to get an understanding of how the MBRR initially started and how the schedule were initially populated.
- The excel must NOT be used as the source of populating the MBRR from the municipal financial integrated systems.
- We have communicated this to all vendors on a regular basis with the release of the A1 Schedule linkages.
- Municipalities are encouraged to introduce the GoMuni schedule to council to get them accustomed with all the reports.

3. GoMuni A1 Schedule Linkages vs Excel

- Draw report from GoMuni

The screenshot displays the GoMuni Local Government Database interface. On the left is a navigation menu with categories: General, Contacts, Budget Document Tracking, Budget Reform Return, NT Internal Forms, Grant Monitoring, and MSCOA. Under MSCOA, there are several sub-items: Administration, List Lookup Codes, List Error Codes, List Submission Period Codes, List Source Institution Codes, List MSCOA A1 schedule codes (highlighted with a red box), and List Submission Schedule Due dates. A red arrow points from the 'Administration' item to the 'List MSCOA A1 schedule codes' item.

The main content area is titled 'List MSCOA A1 schedule codes'. It features a dropdown menu for 'A1 Schedule sheet' with options: Select All, A2A, A4, A4F, A5, A6, A6F, A7, A8, and A9. Below this is a 'Report Output' dropdown set to 'DEFAULT'. There are two buttons: 'Process Request' (green) and 'Reset Values' (orange). At the bottom, a note reads: 'Provide all the codes used in the A1 schedules'.

3. GoMuni A1 Schedule Linkages vs Excel

A4	0100	1	Revenue
A4	0200	2 2900	Exchange Revenue
A4	0300	3 0200	Service charges - Electricity
A4	0400	4 0200	Service charges - Water
A4	0500	5 0200	Service charges - Waste Water Management
A4	0600	6 0200	Service charges - Waste Management
A4	0700	7 0200	Sale of Goods and Rendering of Services
A4	0800	8 0200	Agency services
A4	0900	9 0200	Interest - Deemed Interest
A4	1000	10 0200	Interest earned from Receivables
A4	1100	11 0200	Interest earned from Current and Non Current Assets
A4	1200	12 0200	Dividends
A4	1300	13 0200	Rent on Land
A4	1400	14 0200	Rental from Fixed Assets
A4	1500	15 0200	Licences or permits
A4	1550	16 0200	Special rating levies
A4	1570	17 0200	Construction Contract Revenue
A4	1590	18 0200	Development Charges
A4	1600	19 0200	Operational Revenue

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)								
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Prt ou
Revenue								
Exchange Revenue								
Service charges - Electricity	2	-	-	-	-	-	-	
Service charges - Water	2	-	-	-	-	-	-	
Service charges - Waste Water Management	2	-	-	-	-	-	-	
Service charges - Waste Management	2	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	2	-	-	-	-	-	-	
Agency services	2	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	
Interest earned from Receivables	2	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2	-	-	-	-	-	-	
Dividends	2	-	-	-	-	-	-	
Rent on Land	2	-	-	-	-	-	-	
Rental from Fixed Assets	2	-	-	-	-	-	-	
Licence and permits	2	-	-	-	-	-	-	
Special rating levies	2	-	-	-	-	-	-	

3. GoMuni A1 Schedule Linkages vs Excel

Conclusion

- Excel documents are open to human error. i.e. formula error etc
 - Users can type incorrect figures
 - Data can be copied into the wrong cells
 - Rows or columns can be omitted
 - Formulas can be overwritten accidentally
 - In automation, data is usually pulled and processed using fixed rules, which reduces manual mistakes.
- Very tedious to update manually. Automation is the future.
 - The benefit of *mSCOA* speaks to elevating report fatigue
- Formulas can be overwritten, broken, or copied incorrectly without being noticed.
- Multiple file versions make it difficult to identify the final approved document.
- Excel provides a weak audit trail, making it hard to track who changed what and when.
- Approval controls and segregation of duties are limited in standard spreadsheets.

3. GoMuni A1 Schedule Linkages vs Excel

Conclusion

- Large or complex workbooks are difficult to validate and maintain accurately.
- Validation controls can be bypassed more easily than in automated systems.
- Automation improves accuracy by applying standard rules consistently.
- Automation provides stronger controls such as audit trails, workflow approvals, and access restrictions.
- Automation is more reliable for budgeting and financial reporting where compliance and consistency are important.

THANK YOU



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

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open **local government budget** data portal

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