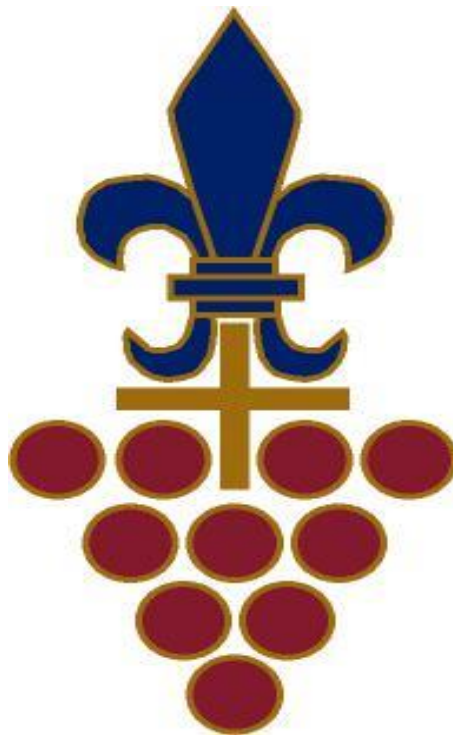


**STELLENBOSCH MUNICIPALITY**



**mSCOA Road Map (FINAL)**

**2026/2027**

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Sub-Process           | Legislative or Business Requirement                                                                                            | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility  | Agreed action                                                                   | Implementation date |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------|---------------------|
| <p><b>Corporate Governance</b></p> <p><i>Governance is associated with ensuring greater economic and social responsibility within organisations to shareholders and stakeholders. Accountability, transparency and openness in reporting and disclosing information are imperative to the practice of good governance and are non-negotiable. Generally, corporate governance refers to the processes by which municipalities and municipal entities are directed, controlled, and held to account as guided by the Constitution, the Municipal Financial Management Act, 2003 (MFMA) and Municipal Systems Act, 2000 (MSA). The MFMA and MSA complement each other and deal with internal control, risk management, internal audit, and external audit, and financial risk management, compliance to legislation, performance system and reporting mechanisms to enhance accountability and progress. Municipalities' policies and procedures need to address these areas to accomplish good corporate governance.</i></p> |                       |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                |                                                                                                                        |                 |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Internal Audit        | Approved Internal Audit Plan in existence and Risk Management Strategy in Place                                                | Integrated work flow Request for Information management tool, backed by document management.                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Ability to obtain base transactional information 'View Only' ability.                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Ability to request sample transactions from all sub and core financial systems. This include documents as loaded via the document management systems.                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Issue audit findings and risk registers and invoke consequence management procedures.                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Continues work flow on risks identified to ensure mitigation.                                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | External Audit        | Public Audit Act, 2004                                                                                                         | Work flow and incident management tool to ensure progressive dealing with Request For Information and Communication of Audit Findings.                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Document management to ensure delivery of responses and documents requested on 'Request for Information' to AG.                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Real time system (date time stamped ) electronic responses to AG queries and continued internal escalation of non responded queries.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Escalation and continuous request for 'auditor conclusion' on responded communication of audit findings.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Escalation and classification of matters influencing auditors opinion.                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Completion and work flow on audit recovery plans.                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Audit Committee       | Audit Charter                                                                                                                  | Document management and work flow to ensure resolution tracking is achieved.                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lungu Mvandedwa | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | System Configurations | Access control of all systems and modules should as a minimum adhere to the following: Minimum Information Security Standards. | Authentication, authorization and cryptographic security technologies and digital certificates must be given high emphasis throughout the entire system including but not limited to the application, data processing, data storage, data communications and user access.                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Must integrate secondary authentication systems such as biometric devices for users that provides access to critical modules, processes and digital signatures or similar technologies to prevent document tampering.                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Must support complex user profiles, with segregation of duties, in order to limit user rights beyond the transaction, but to also include content sensitive measures such as organizational structure, payroll, cost centre, project, source of funding, other segmented transactions or other system objects needed to ensure confidentiality of information and transactional integrity. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Online approval and authorization with electronic signature capabilities of transactions via integrated security systems and segregated functionality. This should be provided through application of appropriate security policies and internal service level agreements between various units.                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Comprehensive on-line audit trail of all transactions at a transaction level must be available. This is in order to identify date, time and the user who initiated, approved or amended any transaction, including workflow. The administrator must be able to customise this for enhanced analysis and reporting.                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Additionally the audit trail on all activities on the system, date, time and responsible user stamped. This must be done to the extent that an activity log can be drawn from the system, outlining a particular user's activities on the system for the entire workday.                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       | Period Control                                                                                                                 | Monthly period closure and certification within the statutory reporting dates. No back-dating of transactions is allowed.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Balancing of the sub-system with control accounts must be a condition of any period closure.                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Year-end closures period 12 as at 30 June (of the current year) result in a transactional transfer of opening balance to period one in the following year.                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Finalisation and submission of annual financial statements (AFS) period 13 results in opening balance transactional transfer of only the transactions of period 13.                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Audit periods with allowed audit approved journals occur in period 14 and result in opening balance transactional transfer of only the transactions of period 14.                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Accommodate a period 15 for prior period errors (ORAP 3).                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Any corrections of prior period error(s) result in opening balance transactions in the subsequent years.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Period closing, finalisation and audit period corrections are opening balance transactions in the <u>current open period</u> as well as normal transactions in the <u>audit periods</u> .                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Integration           |                                                                                                                                | Document management must occur at the capturing point of all transactions.                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Sub-system(s) or ledgers must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system.                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Create workflow and exception reporting mechanisms.                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                       |                                                                                                                                | Enable drill down from the general ledger (GL) to sub-system source transactions to transactional level.                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungu Nohloza | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                      | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility     | Agreed action                                                                  | Implementation date |
|-----------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                             |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Integration and automation of the annual financial statements (AFS) as well as monthly MFMA section 71 reports (financial management statements).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Help function user manual        | The System must include an online procedural manual facility that allows for the recording and updating of all relevant processes to aid the users of the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The System must include an online procedural manual facility that allows for the recording and updating of all relevant processes to aid the users of the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The manual must be context specific and accessible from any input screen in the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The manual must be context specific and accessible from any input screen in the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Functionality is required to permit a duly authorised user to maintain the user manual.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Functionality is required to permit a duly authorised user to maintain the user manual.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Document and transaction control | The solution must include the online recording of all transactions with a unique transactional identifier and a date/time stamp format which records transactions in all systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The solution must include the online recording of all transactions with a unique transactional identifier and a date/time stamp format which records transactions in all systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | It is important to note that no records are physically deleted. Deleting a record in the context of the Solution means to 'tagging as deleted', the record so that it is no longer visible or active and does not present 'clutter' to normal users.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | It is important to note that no records are physically deleted. Deleting a record in the context of the Solution means to 'tagging as deleted', the record so that it is no longer visible or active and does not present 'clutter' to normal users.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | However, duly authorised users may view or report on logically deleted records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | However, duly authorised users may view or report on logically deleted records.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Logically deleted records MAY NOT be reactivated. (If a record was 'tagged for deletion' in error, it will require re-creating).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Logically deleted records MAY NOT be reactivated. (If a record was 'tagged for deletion' in error, it will require re-creating).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Training and Skills transfer     | End user Training which includes both theoretical as well as practical training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | End user Training which includes both theoretical as well as practical training.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Complete Solution Hand Over to Municipal Project Team including full documentation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Complete Solution Hand Over to Municipal Project Team including full documentation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Deployment of an IT Strategy for maintenance and Future Developments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Deployment of an IT Strategy for maintenance and Future Developments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Back up and data recovery        | Data back up procedures must be continuous and roll back. Recovery should be at the maximum extent possible and not cause system down time "RAID configuration".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Data back up procedures must be continuous and roll back. Recovery should be at the maximum extent possible and not cause system down time "RAID configuration".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Disaster recovery sites are either off site at the municipality or cloud based solutions that are to be tested regularly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Disaster recovery sites are either off site at the municipality or cloud based solutions that are to be tested regularly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Daily, weekly, monthly and yearly backups must be documented and signed off.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Daily, weekly, monthly and yearly backups must be documented and signed off.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodene      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Performance Management System    | Performance Management System that gives effect to chapter 6 of the Municipal Systems Act, 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Due to the nature of local government the performance management system of a municipality originates from its integrated development plan (IDP) and as such the key performance indicators are created in the IDP. This module therefore formally start with and should assist in the compilation of the IDP.                                                                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>The performance management system must therefore include the following components:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>The performance management system must therefore include the following components:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Seamless integration with the budgeting module;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Seamless integration with the budgeting module;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The compilation and solution to capture the service delivery and budget implementation plan (SDBIP) measurable performance indicators and the assignment of tasks to specific managers;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | The compilation and solution to capture the service delivery and budget implementation plan (SDBIP) measurable performance indicators and the assignment of tasks to specific managers;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Ensuring that policies and Municipal By-laws are aligned to the developmental nature of the municipality and give effect to the measurable performance objectives and service delivery and budget implementation plan (SDBIP) of the municipality (for staff and political office bearers);                                                                                                                                                                                                                                                                                                                                                                                                           | Ensuring that policies and Municipal By-laws are aligned to the developmental nature of the municipality and give effect to the measurable performance objectives and service delivery and budget implementation plan (SDBIP) of the municipality (for staff and political office bearers);                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Ensure that internal municipality delegations are updated and assigned and formally accepted by individuals;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Ensure that internal municipality delegations are updated and assigned and formally accepted by individuals;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Manage and control external service mechanisms/ providers via a contract management component that ensures delivery, sign-off and invoices are contained in a single point of entry;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Manage and control external service mechanisms/ providers via a contract management component that ensures delivery, sign-off and invoices are contained in a single point of entry;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The contract management module should monitor key deliverables and also include penalty clauses, retentions and consequences in cases of persistent breach of contract. This includes listing of transgressors on the National Treasury website under the appropriate listing for transgressors;                                                                                                                                                                                                                                                                                                                                                                                                      | The contract management module should monitor key deliverables and also include penalty clauses, retentions and consequences in cases of persistent breach of contract. This includes listing of transgressors on the National Treasury website under the appropriate listing for transgressors;                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | A performance management module that manages the contracts of senior management and allows for electronic submissions and 'spot checks' of vendor/ management;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | A performance management module that manages the contracts of senior management and allows for electronic submissions and 'spot checks' of vendor/ management;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The performance management module should assist in consequence management and record any such actions and;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | The performance management module should assist in consequence management and record any such actions and;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dorray Beerwinkel  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>The performance management system should as a minimum produce the following documents:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>The performance management system should as a minimum produce the following documents:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The integrated development plan (IDP) for publication;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The integrated development plan (IDP) for publication;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The service delivery and budget implementation plan (SDBIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The service delivery and budget implementation plan (SDBIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The service level agreements (SLAs) and performance contracts;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The service level agreements (SLAs) and performance contracts;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | Reporting on service delivery and budget implementation plan (SDBIP) indicators (inclusive of financial performance indicators); and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reporting on service delivery and budget implementation plan (SDBIP) indicators (inclusive of financial performance indicators); and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | The municipality's annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | The municipality's annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Cain        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Municipal Web Site               | A municipal website that gives effect to MFMA section 75, the Municipal Budget and Reporting Regulations, 2000; the mSCOA Regulations, 2014 and section 21A of the Municipal Systems Act, 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | The legislative framework lists the minimum information that should be placed on the municipality's website: Integrate from the core financial budget module; The annual and adjustments budgets and all budget related documents; All budget related policies; Annual financial statements (AFS) and Annual reporting tools B1 modules; The annual report; Performance management, supply chain and asset management modules; section 57(1)(d) of the Municipal Systems Act, 2000; All quarterly reports tabled in the council in terms of MFMA section 52(1)(d).                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar   | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                  | <b>All performance agreements required in terms of:</b><br>All service delivery agreements;<br>All long term borrowing contracts;<br>All supply chain management contracts above a prescribed value;<br>An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter;<br>Contracts to which MFMA section 33(3) apply, subject to section 33(3)(d) of that section;<br>Public-private partnership agreements envisaged in MFMA section 120; and<br>Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system. | <b>All performance agreements required in terms of:</b><br>All service delivery agreements;<br>All long term borrowing contracts;<br>All supply chain management contracts above a prescribed value;<br>An information statement containing a list of assets over a prescribed value that have been disposed of in terms of MFMA section 14(2) or (4) during the previous quarter;<br>Contracts to which MFMA section 33(3) apply, subject to section 33(3)(d) of that section;<br>Public-private partnership agreements envisaged in MFMA section 120; and<br>Municipal Budget and Reporting Regulations (MBRR) and mSCOA Regulations reporting templates as generated by the Core Financial system. | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar   | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Sub-Process          | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                                             | System / Applications minimum functionality                                                                                                                                                                                                                                                                                        | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility     | Agreed action                                                                  | Implementation date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Billing module in addition to integrate:</b><br>The A&B valuation roll publication as required by the Municipal Property rates Act, 2004, and The customer portal, and should as a minimum (if not hosted on the municipality's web site) be accessible or redirected from the website of the municipality.                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobehaar   | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Document Management  | Document Management to ensure that all municipal documents are secured and if possible electronically received to achieve the lowest possible foot print. National Archives of South Africa Act, 1996.                                                                                                                                                                                                          | <b>Support secure and reliable document management including, but not limited to:</b><br>Document sharing;<br>Dedicated registry for document filing;<br>Document tracking;<br>Secure access to documents.                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Document management should originate at the lowest level of transaction. (i.e. invoices should originate from creditors module)                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Scanned documents and images to be linked to the each enquiry of the system (e.g. Assistance-to-the-Poor application scanned forms to be linked to the customer identification number on the system)                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | William September  | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Reporting mechanisms | Business intelligence reporting solutions                                                                                                                                                                                                                                                                                                                                                                       | The report writer should have a user configurable application utility like Sequel server reporting server (SSRS). This must include sample reports configured as well as standard reports. This will allow for consistency in reporting and best of client base reports that can be shared in the whole-of-municipal environments; | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Atomatically an effective, flexible report writing facility with access to the database dictionary is required;                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Ensure that mSCOA segmented reports can be produced on any level of the mSCOA chart with any combination of segments;                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>In addition, there should be a management dashboard that displays at the Municipal Manager's (accounting officer) and senior manager's offices, the key performance areas information in a continuous real time update. This should as a minimum:</b>                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Assist the municipal manager to adhere to MFMA section 70 by providing early warning of impending financial distress;                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Monitor the financial progress of grants, programs and capital projects (as per the annual service delivery and budget implementation plan (SDBIP));                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Monitor performance of debt recovery and creditor payments;                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Reflect budget versus actual performance of the votes / functions of the municipality.                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Allow for the export of data via reports in commonly used file formats which is normally associated with spreadsheet and other data base applications.                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Noholosa | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      | National Treasury Portal and other statutory submissions                                                                                                                                                                                                                                                                                                                                                        | Statutory submission to the National Treasury local government Database (LG Database).                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>mSCOA data extraction and upload to portal submissions with a dashboard configuration to allow the Municipal Manager (accounting officer) to verify the mSCOA data extracts before submitting them:</b>                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The annual procurement plan - actual versus budget;                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The asset maintenance plan - actual versus budget;                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Annual Financial Statements (AFS);                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Annual report;                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | National Energy Regulator SA (Nersa) and Department of Water Affairs and Sanitation (DWS) reports;                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay syter      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | VAT returns 201 reconciliations;                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | PAYE and S01 reconciliations;                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | BP 5; and                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Unemployment Insurance Fund (UIF) forms.                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                |                     |
| <b>Municipal Budgeting, Planning and Financial Modelling: (IDP driven, project based main budget module that adhere to MFMA section 53 that as a minimum)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
| Municipal budgeting and planning business processes are primarily derived from two sets of legislation, namely the Municipal Systems Act, 2000 (MSA) and the Municipal Finance Management Act, 2003 (MFMA). The data provided for the setting of the strategic objectives within the IDPM and Municipal Budget and Reporting Regulations, 2002 (MBRR) provide for the initial associated with the business process. This needs to incorporate key processes and procedures such as strategy formulation, integrated development planning (IDP), prioritization, resource allocation, as well as long term forecasting and modelling of key financial dimensions such as the statement of financial position, cash flow forecasting, budgeting compliance, asset management and basic service delivery. |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Main Budget          | In terms of Section 25 of the Municipal Systems Act, 2000 each municipal council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan (the integrated development plan (IDP)) for the development of the municipality which must inform the municipal budget to be mutually credible and reliable and should include the following functionality: | Must have budgeting capabilities in that the budget are informed from the integrated development plan (IDP) and budget capturing occur across all the mSCOA segments as per the mSCOA Regulations, 2014.                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | System must support budgeting cycles across the medium term revenue and expenditure framework (MTREF) (3-year budget) of the municipality.                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | The system should be able to link budgeting to final integrated development plan (IDP) priorities.                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                 | Budgeting on the factual elements of typical work streams.                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Denson    | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                    | Legislative or Business Requirement                             | System / Applications minimum functionality                                                                                                                                                                                                                                                                            | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility       | Agreed action                                                                  | Implementation date |
|-----------------------------|--------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                                |                                                                 |                                                                                                                                                                                                                                                                                                                        |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
|                             |                                |                                                                 | Budgeting on the factual elements of municipal operational and running cost.                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Enable users with budget and management information to determine funding adequacy of the budget to ensure the budget is funded. (Municipal Budget and Reporting Regulations, 2020 (MBRMR))                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Incorporation of the sub module's elements.                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Tracking of the budget process plan and timetable.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Automated workflow for departments' submissions as per budget guideline documents.                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Comparison capabilities for department budget submissions, scenario's & recommendations.                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Planning of secondary costing i.e. Departmental charges, internal recoveries and activity based charges.                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The system should be able to link Expenditure and Revenue to all segments of mSCOA.                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Track, compare and report on budget versus actual amounts for year 1 of the medium term revenue and expenditure framework (MTREF) as per mSCOA Regulation requirement.                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Enable what if inter operability and modelling between the municipality's main budget module and the sub-budget modules.                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | <b>Ensure that the policies referred to in MFMA section 17 and the Municipal Budget and Reporting Regulation 7 are, via Journal entry flow, reviewed by the relevant municipality department/ sections. Any amendments must be incorporated into the budget submission. These reviews, as a minimum, must include:</b> | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The tariff policy referred to in section 74 of the Municipal Systems Act, 2000;                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The rates policy as required in terms of the Municipal Property Rates Act, 2004;                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The credit control and debt collection policy referred to in section 96 of the Municipal Systems Act, 2000;                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The supply chain management policy referred to in Chapter 11 of the MFMA, 2003;                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The statutory budget submission to the National Treasury local government Database (LG Database);                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Ulday Syber          | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The annual procurement plan;                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The asset maintenance plan;                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violan Nairamamy     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Any amendments made/ proposed to the municipality's policies or by laws;                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Monique Steyl        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The rates and tariffs promulgation;                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | The general tariff advertisement;                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Data extraction from the mandatory six (6) segments on the mSCOA classification framework and upload to the National Treasury local government Database (LG Database) portal.                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungisa Nohodosa   | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Revenue                        | A revenue sub-ledger budget module that as a minimum:           | Calculate and spread budgets based on current consumption and database history.                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Measure and flag anomalies of the current database history against alternative information sources such as the Surveyor General (SG), Deeds Office and valuation rolls to ensure completeness of budgeting and actual billing.                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Provide functionality for town ship development and population amounts and consumption on average per type of connection in this development.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Provide for the adjustment of distribution losses based on anticipated remedial actions on the sales loss as identified by the water and electricity distribution loss templates. Zero consumption account based on average and type of use tariffs.                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Create projected growth and tariff calculations taking into account the provision for bad debt and material losses. (In this regard transacting on the "Regional" segment is crucial for GRAP 104 type calculations).                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Planning of secondary costing i.e. Departmental charges, internal recoveries and activity based charges informing cost reflective tariffs.                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Review of sundry tariffs.                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Supply the general ledger's "main budget module" budgets with the full mSCOA segments as a budget line. It should be able to provide this for revenue, expenditure and balance sheet items.                                                                                                                            | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             | Human Resources (HR) / Payroll | A Human Resource (HR) budget/ payroll module that as a minimum: | Allow the municipality to budget for its full organization (organizational structure).                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Incorporate the ability to apply costing allocation to projects and percentage (%) based allocation of administration costs to trading service departments (if not allocated) using direct calculation methods.                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Provision to calculate new notch values within grades either as a percentage increase or by minimum value. These notch values are to be held on a temporary file and the user must be able to perform various "what if" scenarios without affecting the live data.                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Buchoff      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                             |                                |                                                                 | Ensure that the planned positions is budgeted for pro-rata to when the expected appointment can be done.                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Buchoff      | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Sub-Process                      | Legislative or Business Requirement                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                                         | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility     | Agreed action                                                                  | Implementation date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Utilising historical trends, calculate the likely provision for leave and bonus provisions. This function should also be able to anticipate (if applicable) any long service allocations.                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudene Boshoff    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Supply the general ledger's main budget module with counts of the actual and planned positions (organogram) budgets for the full mSCOA segments as a budget line. The functionality should be able to provide this for both expenditure and balance sheet items.                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Assets                           | An Asset management sub-ledger budget module that as a minimum:      | Allows budgeting for "new capital" projects requested in the integrated development plan (IDP).                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Anticipates completion and subsequent operational costs of these "new capital" projects.                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Calculates existing and anticipates new planned assets' maintenance, insurance and a percentage of "un-planned" maintenance.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Myra Francis       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Calculates depreciation, taking into account the impact of major repairs.                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Calculates profit or loss on planned disposals.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Provides for a (contract) retention payment schedule.                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Provides for grant and work-in-progress (WIP) or contract management payment schedules to assist the main budget module with its forecasting and cash flow management.                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Myra Francis       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Supplies the general ledger's main budget module planned budgets with the full mSCOA segments as a budget line. This functionality should be able to provide this for both expenditure and balance sheet items.                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malungisa Nohobusa | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Provide the asset maintenance plan.                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamamy   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Budget Management                | Budget Management and Monitoring                                     | Allow the public to provide comments on the budget electronically via the municipality's website. These comments together with the comments received from public sessions to be populated/consolidated onto a tool that can be accessed by the public and councillors.                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Automate the virement process as per the virement policy.                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Derson    | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Link the service delivery and budget implementation plan (SDBIP) and workflow to show progress on projects and include links to service delivery scorecards and municipal procurement plans.                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwin Can         | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Provide the annual procurement plan.                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                |                     |
| <b>Financial Accounting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
| <p>Financial accounting incorporates a host of policies, processes and procedures in order to operationalise the effective and efficient recording and accounting of daily financial transactions as well as month end and year end closure procedures and transactions. The MIFMA provides a platform for the preparation of norms and standards such as the Standards of Generally Accepted Accounting Practices (SAGAP) which have been designed and formulated based on unique South African circumstances (such as the VAT requirements which must be accommodated by the financial system) and leading international practices.</p> <p>Municipalities and municipal entities are therefore required to operationalise daily business processes and procedures that incorporate at the very least regular reconciliations, correct and accurate allocation and classification of transactions based on the COCA classification framework. These processes and procedures must give rise to monthly performance represented by among others, the Statement of Financial Performance, Capital and Asset Performance, Statement of Financial Position, movement in net assets and cash flow in the Section 72 in-year reporting formats. It is important to keep in mind that outputs needs to be reported and must at all times be measurable as that progress achievements can benefit communities. Processes should be followed or clear and accountable operations and the outcome must be reported in terms of by all roll players.</p> |                                  |                                                                      |                                                                                                                                                                                                                                                                                                                     |                                                                                                                               |                                                                                                                        |                    |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | General Ledger (Core Financials) | General Ledger (GL) that as a minimum                                | Contains all the accounts for recording transactions relating to municipalities assets, liabilities and net assets as per mSCOA segments.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Is a central repository for accounting data transferred from all sub-ledgers e.g. supply chain, revenue, cash management, fixed assets, purchasing, debt control, billing, prepaid, and projects etc.                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Reflect transactions posted in the sub-ledgers immediately in the main ledger thereby ensuring the financial integrity of the entire system without the need for manual reconciliations between main and sub-ledgers.                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Notwithstanding the above and due to probable packet loss a routine, is required to ensure that the general ledger and sub-ledger is in balance. This must be done by enforcing daily closing routines with subsequent blocking of opening routines if out of balance occurrence with control accounts is observed. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3 <sup>rd</sup> party systems for an audit trail.                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Journal capturing capabilities (including reversible and recurring journals) including electronic approval.                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Reporting functionality for all financial reports in the full mSCOA segmented transactions.                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Accounts Receivable              | Transactions in debtors must reflect in the AR in mSCOA segmentation | Provide a debtor master record containing at least but not limited to:                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Debtor classes and discount categories to ensure correct billing and rebates;                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Trade, sundry and other debtor types to Comply with mSCOA requirements;                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Debtor levies in mSCOA segmentation to the Accounts Receivable;                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Receipt allocation to AR in the correct mSCOA segmentation;                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                      | Daily balancing between sub-system and AR; and                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener      | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process      | Legislative or Business Requirement | System / Applications minimum functionality                                                                                                                                                            | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility       | Agreed action                                                                   | Implementation date |
|-----------------------------|------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                  |                                     |                                                                                                                                                                                                        |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                             |                  |                                     | Month end and year-end procedures to ensure correct disclosure of cash on hand and age analysis.                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Drill down to transactions from the general ledger (GL) to the sub-ledger or 3rd party systems.                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  | Integration of sundry systems       | Abattoir system.                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Cemeteries system.                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Fire and emergency services systems.                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Fresh produce market systems.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Library system.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Nurseries systems.                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Pound system.                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Traffic fines systems.                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Transport services systems.                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Weigh bridge system.                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gavin Solomons       | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Accounts Payable | Supplier maintenance                | Creating a supplier database.                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daveel Jacobs        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Post supplier invoices, credit- and debit notes. Select documents to pay with payment dates.                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Make payments and part payments. Allow for future and scheduled payments.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Align suppliers with debtors and HR modules.                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Nkhosha    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  | Accounts Payable (AP)               | AP must include, at a bare minimum but not limited to:                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Goods received notes for full or partial deliveries aligned to authorised issued purchase orders. Goods return notes with debit and credit orders;                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Invoicing for goods received notes as partial or multiples invoice payments. Settlement discounts as allowed by suppliers.                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Selection of invoice payments on varied platforms; Bulk payment of invoices including direct linking to the banking sector. Producing of electronic remittance statements with automated distribution; | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Direct invoice payment such as Eskom;                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Sundry payments generated from payroll, billing or manual S&T transactions;                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Re-occurring and scheduled payment such as lease amounts or quarterly loan repayments;                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Retention register with auto muted update, pay-out and balancing;                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | A cession register linked to the PMU with automated allocations;                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Age analysis of creditors with supporting reports;                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Must be able to calculate accounts payable VAT reconciliations (including calculations on returns and discounts);                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | The option to scan and store invoices and other documents on the supplier;                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | A web portal for suppliers to enquire on payment status and uploading/submitting of invoices.                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Malunguza Nkhosha    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Cash Management  |                                     | Automated receipting of bank deposits received.                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Automated passing of journals for interest and other bank charges.                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Electronic payment of creditors and salaries.                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Investments      |                                     | An investment register with notifications/requests for the end of fixed investment periods (date of maturity) incorporated within the workflow. Updates from cashbook and payments must be seamless.   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                  |                                     | Produce a reconciliation of the investment register with all required documentation.                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Syter        | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

STELLENBOSCH MUNICIPALITY  
mSCOA ROAD MAP (FINAL)

| Business Process              | Sub-Process                 | Legislative or Business Requirement | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                       | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility     | Agreed action                                                                   | Implementation date |
|-------------------------------|-----------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|---------------------|
| Corporate Governance          |                             | Loan Register                       | A loan register capable of calculating repayments and schedule payments within the workflow.                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Produce a reconciliation of the loan register with all required documentation.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter      | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             | Tax & VAT                           | Fully integrated and approved VAT handling capabilities incorporating all statutory required documentation.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Interface to SARS eFiling for automated reconciliations and submissions of disclosures.                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo       | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             | Automated Work Flow                 | Where authorisations are across line functions, the process must be automated. Examples are deviations (section 36), Subsidisation and Travel claims, Personnel Requisitions, Transfer of funds/employment Policy, Asset Transfer, Clearance forms, Works orders, Leave applications, etc.                                                                        | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Makungka Ntsholosa | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             | Fixed Asset Management              | Trace all financial asset transactions to the asset level.                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Ensure that all asset transactions are aligned with mSCOA Regulations.                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             | Insurance Claims                    | Provide an insurance claims register with direct linking to the assets module.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Derive valuation of assets to calculate insurance premiums from the asset register.                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Write-off of assets from the Insurance module must update and transact on the asset register as well as the gl.                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Workflow with document management and reporting must be available.                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vinolan Nzaramany  | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               | Costing and Reporting       |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               | Cost Planning               | Incorporate a costing module        | A full costing module aligned to the mSCOA costing segment to assist in calculation of tariffs, and real costs. Charges must have a direct effect on tariffs. Therefore it will be necessary to ensure direct link to Provisioning and payroll modules exist etc. through the application of internal billing departmental charges or activity based recoveries.  | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Management reporting on all charges should be available for reports as well as dashboard information.                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                 |                     |
| Project Accounting            |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                               | Project Creation & Planning | Y                                   | A comprehensive project module that allows for integrated development plan (IDP) objectives to be transferred into the project module for planning, budgeting and ultimately reporting purposes.<br><br>The municipal budget module must be aligned to the project module.                                                                                        | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwein Can        | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Projects registered in the project module must be aligned to the mSCOA Project segment.                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwein Can        | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | All segmentation of mSCOA must be incorporated into the project module, whereby a project based budget is produced, informed by the integrated development plan (IDP) and going input to the annual service delivery- and budget implementation plan (SDBP).                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Gurwein Can        | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Capital acquisition, maintenance and replacements must be driven from the project module.                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Operating budget items such as operating expenditure on repairs and maintenance, operational costs and typical work streams must originate from the project module.                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oerson    | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               | Project Management          | Project Management Unit (PMU)       | Project management and stakeholder inputs must be controlled by clear business processes and user access controls.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Projects not completed within a financial year must be carried over and work-in-progress (WIP) items registered.                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Project managers should have full access to their projects within the limitations of the budget and internal policies.                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Workflow processes must assist in project maintenance.                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Strict budget control as per the approved integrated development plan (IDP) must be maintained.                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | A Safety, Health and Environmental (SHE) module to Comply with general Health and Safety Regulations should be incorporated within the system. (For example the Construction Regulations, the Occupational Health and Safety (OHS) Act, 1993, General Administrative Regulations, General Safety Regulations and the National Environmental Management Act, 1998) | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Regulatory Safety, Health and Environmental (SHE) documentation must be available in a document management tool with defined check lists and milestones.                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     | Health and safety incidents must be recorded and managed on the system and reported as per legislation.                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Wade Van der Merwe | Awaiting the promulgation of Mucosa Business process by the Minister of Finance | 01 Jul-30           |
|                               |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mucosa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                    |                                                                                 |                     |
| Personnel and Cash Management |                             |                                     |                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Sub-Process     | Legislative or Business Requirement                                                     | System / Applications minimum functionality                                                                                                 | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility | Agreed action                                                                   | Implementation date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| Treasury and cash management refers to investing, financing activities and operational cash management. The following processes must be considered relevant to this cycle –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (a) Financing activities are the means by which the municipality or municipal entity obtains its funding. This may be in the form of funds obtained from borrowing (external loans) or transfers and subsidies to the municipality or municipal entity. Financing activities also include (financing and operating loans entered into by the municipality or municipal entity. Included are related transactions such as security and guarantees granted to lenders, accounts receivables pledged to a discount house, interest charges, interest charges on loans, foreign exchange gains and losses, hedging gains and losses and commitments for capital expenditure. |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (c) Investment may take the form of fixed interest, long-term or short-term debt, investments in loans, secured or unsecured. Procedures must be implemented to control the purchase and sale of investments, the movement of cash or recording of dematerialised securities and the resulting cash received and paid including income from investments, and                                                                                                                                                                                                                                                                                                             |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (d) Cash and bank refers to transactions occurring daily in all municipalities and municipal entities represented by a high volume of transactions in payments and receipts. Procedures must provide for registers and endorsements of "treasurer accounts and books" including regular surplus assets, cash control procedures for external receipts and money in transit, control over the opening of bank accounts and obtaining access to electronic banking signatures, regular reconciliation of bank accounts and timely follow-up of outstanding items by management.                                                                                            |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Cash Management | Bank Reconciliation                                                                     | A fully integrated and automated cashbook module that links to the banking sector and allows for at least:                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Allow for multiple bank accounts and sweeping between accounts;                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated receipting of debtor payments and other monies received;                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated passing of journals for interest and other bank charges;                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated clearing of system generated transactions such as payments; and                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated clearing of cash received in the general ledger (GL) to the bank account;                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated reconciliation of bank statements to the ledger and supplying supporting documentation for management.                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Forecasting of cash must be available on a dashboard.                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Support mSCOA segmentation in the cashbook module.                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Petty cash      |                                                                                         | A petty cash module that would allow for accounting for petty cash transactions and subsequent budget allocations and control as per mSCOA. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Internal cash receipt with drawdown of petty cash.                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Automated payment requests with user authorisation and access control.                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondlo  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 | Ad hoc:<br>The Cash Management System must at least accommodate, but not be limited to: | Loan liability register.                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Investment Management and Register (parameter driven).                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Interest Received and interest expense reconciliation.                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Cash Flow Management which includes forecasting and analysis and full integration with the budget and financial accounting modules.         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         | Funds management and budget availability control.                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsay Syter  | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                |                                                                                 |                     |
| <b>Procurement Cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| Supply Chain Management, Expenditure Management and Accounts Payable (Creditors) needs to incorporate as a minimum the following –                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (a) Supply chain management is the management of a network of interconnected business processes involved in the provision of goods and services required by the municipality. It integrates the management of supply, demand, acquisition, logistics and planned by implementing a supply chain management policy in compliance with the MMA and Municipal Supply Chain Management Regulations in a fair, equitable, transparent, competitive and cost effective way.                                                                                                                                                                                                    |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (b) Expenditure management follows the SCM processes that should ensure an effective system of expenditure control, including procedures for the approval, authentication, withdrawal and payment of funds. These expenditures should be monitored against the approved budget, and reasons for variances must be explained and corrective action must be implemented to keep expenditure in line with budget estimates.                                                                                                                                                                                                                                                 |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (c) Accounts payable results from any monies owed in respect of goods and services purchased and must be settled within thirty days of date of invoice or statement unless it is pre-negotiated otherwise. The payment of creditors or accounts payable must be reconciled monthly according to the statements received from service providers.                                                                                                                                                                                                                                                                                                                          |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |
| (d) Material and inventory management deals with the maintenance of inventory catalogues classified according to the high-level categories provided for in the Standard Chart of Accounts. Business processes need to incorporate at a minimum, ordering, issuing and management of inventory levels, preferred suppliers linked to inventory categories (flagging of stock levels with limited movements for substantial periods, regular physical counts and reconciliation to system audit records, exception reporting and enhanced controls on stock items susceptible to misuse such as illegal stock piling, and of sub items to be controlled on the system.     |                 |                                                                                         |                                                                                                                                             |                                                                                                                                |                                                                                                                        |                |                                                                                 |                     |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Sub-Process                                                | Legislative or Business Requirement                                                                                                                                                                       | System / Applications minimum functionality                                                                                                                                        | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility    | Agreed action                                                                   | Implementation date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                            |                                                                                                                                                                                                           |                                                                                                                                                                                    |                                                                                                                                |                                                                                                                        |                   |                                                                                 |                     |
| <p>(1) Contract management entails the management of contracts through the entire Contract Life Cycle as so to maximise value for money that includes procedures for planning, contract creation, collaboration, execution, administration, and close-out. Contracts should be listed in a contract register embedded into the financial applications that automate all the activities necessary to manage the contract as informed and dependent on the nature of the work, the type of contract, the legal aspects and delivery timeframes. It also entails the activities carried out to determine whether the service provider and the municipality are performing adequately to meet the requirements in listed contracts that had been awarded through the procurement process and the provisions in the MFMA, and</p> <p>(2) Vendor management entails managing a supplier database in support of various strategic procurement objectives.</p> |                                                            |                                                                                                                                                                                                           |                                                                                                                                                                                    |                                                                                                                                |                                                                                                                        |                   |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Supply Chain Management (SCM)                              | A Supply chain management system that give effect to section 11 of the Municipal Finance Management Act, 2003 (MFMA), the Municipal Supply Chain Management Regulations and council's approved SCM policy | <b>The supply chain module should as a minimum have the following functionality:</b>                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Allow for request from the annual procurement plan;                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Align request to be project based.                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Supplier rotation management (parameter driven);                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Supply Chain Deviation Management Facility in terms of legislation;                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Adhere to the municipality's delegation of duties and authority levels;                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Electronically validate against the National Treasury database for prohibited, employees of state and related parties and invite tenders based preferential procurement principle; | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Electronically manage the invitation, bid closure and adjudication process with a full document management server unpinning the cycle                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Record and electronically store the bid adjudication committee's meeting minutes and store the minutes on the document management server;                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Ensure the service level agreement (SLA) and allocation letters are electronically archived prior to any payment being made;                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Enforce where applicable retention enforcement and manage retention registers;                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Ensure tax clearance management for the duration of the contract;                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Integrate with the asset management system;                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Vindan Narasimhan | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Ensure that all payments are made within 30 days of receipt of an invoice therefore; and                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondilo    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            |                                                                                                                                                                                                           | Ensure that full accrual is done at month-end and year-end cut-off periods.                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondilo    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Contract Management that gives effect to MFMA section 116. | Contract management through workflow and audit trail.                                                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Requisitions                                               | Different requisition origination such as online, manual, stores and other modules.                                                                                                                       |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Project based requisition forms.                                                                                                                                                                          |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | mSCOA segmented capturing.                                                                                                                                                                                |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Ability to attach documents to online requisitions such as drawings or specifications.                                                                                                                    |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Must support full work flow and electronic signatures.                                                                                                                                                    |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Projects                                                   | Must be able to support the generation of mandatory budget pricing at the beginning of the project and the maintenance thereof.                                                                           |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Follow accepted project management methodology through work flow and document management.                                                                                                                 |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Allow for incentives, penalties and returns.                                                                                                                                                              |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Supplier Evaluation                                        | Evaluate supplier performance in accordance with contract deliverables.                                                                                                                                   |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Update incentives and penalties to supplier database.                                                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Automate notification alerting relevant system users when a supplier's BEC certificate and tax certification reach expiry dates.                                                                          |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Donnyr Beerwinkel | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Request for quotes, quotations and Request for proposals   | Maintain a Request for quotes, quotations and proposals database linked to suppliers.                                                                                                                     |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Automated notification of price differences outside of approved variance.                                                                                                                                 |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Automated evaluating of quotations with parameters.                                                                                                                                                       |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                            | Comparative tables for allocation of bids.                                                                                                                                                                |                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Sub-Process                   | Legislative or Business Requirement                                                                            | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility   | Agreed action                                                                  | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------|---------------------|
| Corporate Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Automated notification and ordering system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw     | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Workflow and document management in quotation process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Bentley Louw     | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Purchase Order Processing(PO) | Allow for automated purchase orders from approved requisitions.                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | Electronic authorising and signing of purchase orders (PO's) through workflow process.                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | Automated sending of purchase orders (PO's) to supplier through email and/or fax.                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | Processing of partial order deliveries with automated reminders of outstanding items.                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | Automated transfers of outstanding orders to future periods with budget controls.                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | Align purchase order (PO) deliverables to the annual service delivery- and budget implementation plan (SDBIP). | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Inventory                     | Inventory / Stores sub-system                                                                                  | All consumable items in terms of the classification framework is purchased via an inventory principal. This include direct purchases like pens, stationary, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | In terms of the above, all systems should cater for a stores module be it virtual or actual that will allow management to control the consumable items in an effective and controlled manner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | The stores module must seamlessly integrate and balance with the core financial system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Where a full stores module is operational, high value items should annually be measured to establish whether any of these items should be capitalised as 'asset'.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | <b>Normal functions should be included as standard best practice and should include but not be limited to:</b><br>Warehouse management;<br>Acquisitions;<br>Stock Level Management;<br>Disposals;<br>Automated consumable stores stock count sheets (departmental stores).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Dalleel Jacobs   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| Grant Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| Grant management includes all the activities, processes and procedures to register and receive all the grants allocated, received and spent according to the conditions in the Annual Division of Revenue Act.                                                                                                                                                                                                                                                                                                                                                    |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Subsidies                     | Maintain a grant register that as a minimum:                                                                   | Provide for a grant register linked to ledger accounts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Automate receipt allocation of grants.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Automate payment allocations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Link to mSCOA funding source with budget control.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Provide for reporting in accordance with the mSCOA Regulation and internal control.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Lindsey Sytner   | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| Full Asset Life Cycle Management including Maintenance Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| In terms of Section 152 of the Constitution, local government's primary mandate is to ensure services are provided in a sustainable and developmental manner; this notion and spirit is supported by the MPRSA. Good asset management facilitates the provision of services in a financially sustainable manner and requires adequate automation of critical process within the asset management cycle. Typical to an effective and efficient system at least the following functions need to be addressed as part of the minimum business process requirements – |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (a) Subgrouping of assets, e.g. asset tracking, numbering and location;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (b) Maintaining assets, planned and unplanned maintenance which needs to also incorporate capital asset renewal;                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (c) Maintenance costing as an input into asset replacement plans;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (d) Establishing and maintaining a management, accounting and information system that accounts for the assets of the municipality;                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (e) Asset valuation principles in accordance with Generally Accepted Accounting Practice (GAAP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (f) Establishing and maintaining systems of internal control over assets;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (g) Clarifying responsibilities and accountability for the asset management process; and                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| (h) Insurance of assets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Asset Management              | Subject to the existing legislative and generally recognised accounting practice (GAAP) requirements:          | An asset and liabilities subsystem that gives effect to MFMA section 63: Assets classes with its associated asset types to manage the accounting policy statements in the financial statements as well as give overall control of all assets within asset classes with its associated useful lives and its associated SCOA reporting framework.<br><br>It should also include the NERSA Regulatory Reporting Manual (RRM) classification as well as the Department of Water Affairs (DWA) in order for the municipality to Comply with NERSA and DWA requirements.<br><br>All asset transaction types must be accommodated in a 'flexible' manner to accommodate future expansion within the SCOA framework.<br><br>An audit Trail, with an enquiry facility into the audit trail, of all movement within these files is a requirement.<br><br>The 'asset management system' module should: | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamany | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Manage the full asset life cycle;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamany | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Manage the contract and build phase of the project by registering the component and rolling the accounting transaction up to the work-in-progress (WIP);                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamany | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Immediately after a completion certificate is received, unbonded assets and maintain the parent-child relationship between the main asset and its components;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamany | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                                                                                                                | Enable table-to-floor inspection sheets (electronic devices are preferred) as well as floor-to-table look-up methodologies;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Nairamany | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |

STELLENBOSCH MUNICIPALITY  
mSCOA ROAD MAP (FINAL)

| Business Process                      | Sub-Process       | Legislative or Business Requirement                                                   | System / Applications minimum functionality                                                                                                                                                                | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility                                                                 | Agreed action                                                                  | Implementation date |
|---------------------------------------|-------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------|
| Corporate Governance                  |                   |                                                                                       | Host the insurance register and concurrently update the portfolio as new assets are purchased or if there is progress on the value of work-in-progress (WIP);                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Complete and monitor expenditure against the asset maintenance plans;                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Integration to billing systems to monitor investment properties and valuation inconsistencies;                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Utilise the billing system functionality to ensure ownership of land and buildings to the deeds register;                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Integration of the electronic scanning and verification device. The purpose is to ensure annual verification and conditional assessment with GPS co-ordinate capturing to the nearest extent possible; and | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Seamless integration with a Geographical Information System (GIS) or alternative mapping enabled graphical user interface.                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   | Identification of Assets                                                              | Ability to identify and track assets in a Hierarchy structure of departments, locations, components and sub-components                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Define Cost Centres, Work Centres, assigning of re-servicing the equipment to an individual.                                                                                                               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Allow for criticality rating to be assignable to each asset via the risk assessment model.                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Ability to link movable assets to third party asset tracking systems.                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   | Maintenance Strategies                                                                | Must be able to configure different strategies.                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Ability to attach and insert links to Technical Documentation throughout the maintenance module.                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Must cater for a master maintenance schedule with reporting of 'maintenance done'.                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Must be able to indicate the lifespan of equipment for replacement budgeting purposes.                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Must be able to track warranty periods by components.                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Violon Ntaramami                                                               | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   | Support call centre notifications and maintenance of assets with integrated workflow. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                              | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Violon Ntaramami                                                                                                       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      |                     |
|                                       | Fleet Management  | Fleet Management system.                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                              | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Violon Ntaramami                                                                                                       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      |                     |
|                                       | Fleet Tracking    | Fleet Tracking system.                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                              | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Violon Ntaramami                                                                                                       | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
| Real Estate and Resources Management  |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       | Rental            | Rent out                                                                              | Maintain a rent register for rental properties.                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Holiday resort systems.                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Albert Van Der Merwe                                                           | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Automated rent renewals with workflow and document management.                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Link to debtors system for collection of rent.                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Link to valuation system.                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Link to asset register.                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       | Facilities        | Facilities rental module updated from receipting with workflow refunds.               | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                              | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Rensda Goelto                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      |                     |
|                                       |                   | Rent in                                                                               | Lease register with work flow and document management.                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Automated payment scheduling.                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       | General Processes | Maintenance                                                                           | Maintenance module for properties and facilities.                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       | Facilities Management (Maintenance).                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Evelyn Malatjy                                                                 | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
| Human Resource and Payroll Management |                   |                                                                                       |                                                                                                                                                                                                            |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Sub-Process          | Legislative or Business Requirement                                                                   | System / Applications minimum functionality                                                                                                                       | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility       | Agreed action                                                                   | Implementation date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|---------------------|
| <p><b>Corporate Governance</b></p> <p>Human resources and payroll management is the organisational function that deals with issues related to employees such as compensation, living performance management, organisational development, safety, wellness, leave management, benefits, employee induction, communication, administrative and training in line with the provisions of the Labour Relations Act (LRA) and the Basic Conditions of Employment Act (BCEA). Human resources management and development is the administrative function of the financial control of employees' salaries, wages, bonuses, net pay, and deductions and should be done within the limits of the approved budget and the provisions of the South African Revenue Services (SARS). Budgeted remuneration and benefits needs to be directly aligned to the approved staff establishment with provision for vacancies above capacity and of staff payments must be recorded monthly. The issue of productivity or performance management needs to be addressed by using the latest available technologies such as bio metrics devices.</p> |                      |                                                                                                       |                                                                                                                                                                   |                                                                                                                                |                                                                                                                        |                      |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Human Resources (HR) | A Human Resource (HR) payroll module that is a minimum in addition to the normal payroll calculation. | Organisation Management.                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Employee Records Management.                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Leave Records Management.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Leave Pay Accrual to be automated also to be retrieved on an ad hoc basis.                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | E-Leave functionality.                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Training and Development Management.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Recruitment and Selection Management.                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Performance Management.                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Travel Claims Management.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Human Resource Self Service.                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Talent Management.                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Career Path Management.                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Payroll and Benefits Management.                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Automated reconciliation at predetermined intervals.                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Overtime claims Management/ Time off in lieu.                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Special Allowance Management (e.g. acting, secondments, etc.).                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Refunds to staff in respect of over-deductions and ad hoc payments.                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Deductions and payments to third parties (e.g. medical aids, SARS, union contributions, etc.).                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Ad hoc payroll runs must reflect in the Financial Management System.                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Must cater for pensioners' benefits.                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Provision to record allowance details against a post and employee (e.g. Telephone Allowance, categories, amounts, telephone number etc.).                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Employee Relations.                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must cater for all requirements of the South African Revenue Services (SARS).                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Must provide a facility to automate the update of tax tables whenever changes occur.                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | History of previous tax tables must be retained on the system for an indefinite period.                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must be flexible so as to cater for any legislative changes to UIF, Workman's Compensation, Unions, etc..                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | The system must be able to cater for more than 1 payroll type (e.g. Staff, Pensioners, etc.).                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Narrative type pay slips must be provided (Hard copy and electronically).                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Accumulations of all deductions to be printed on pay slip if required (Pension, tax, housing allowance, motor car allowance, etc.).                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Bodhoff      | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                                                                       | Salary payments made to employees' bank accounts must be catered for electronically by either ACS (Automated Clearing Bureau) or electronic funds transfer (EFT). | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Aminda Sondo         | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                        | Sub-Process     | Legislative or Business Requirement                                                                                                                                 | System / Applications minimum functionality                                                                                                                                                                                                                                                                              | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility       | Agreed action                                                                  | Implementation date |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------|---------------------|
| Corporate Governance                                                                                                                                                                                                                                                                                                                                                    |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide a payment hold facility.                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Third Party deduction and payments in terms of schedules or ad hoc basis.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Variance reporting.                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The ability to calculate back pay across tax periods and increment periods must be provided for.                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The system must allow for dummy validation pay runs to be carried out prior to running the final run.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | All temporary staff (e.g. seasonal workers, learner ship program, contract workers, etc.) to be controlled via Budget availability.                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provision to maintain (add, amend, delete) conditions of service pertaining to specific posts.                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The Payroll System must be able to accommodate or account for all vacancies (i.e. funded and/or unfunded vacancies) based on a Council approved Organogram in terms of Section 66A of the Municipal Systems Act Amendment Act (MSAA).                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Budget control and management of virement requirements.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Prudence Oenon       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Ensure that all employees' and councillors' declaration of interest and related parties are captured on the master files.                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Trudien Booßhoff     | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Bank account monitoring against supplier and/or contract payment AND against own and related parties bank accounts.                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Test against the central database for contracts with any 'organs of state' / 'persons in the service of state' and supply the central database with employees' and related parties' details.                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Supply the central database with the identification (ID) numbers of employees, councillors and related parties.                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Daleel Jacobs        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Report and create the workflow for collection of all employees and councillors with annual accounts.                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide the financial statements with regulated reporting requirements regarding the municipal councilors' outstanding debtor account details.                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide the general ledger (GL) with transactions that debit expenditure and credit revenue votes when applicable. This creates a temporary total liability of the payroll balance on the integration control.                                                                                                           | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Create the clearing transactions that clear the integration control, these transactions include:                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Electronic funds transfer (EFT) to employee's bank accounts into the core financial systems cashbook awaiting approval.                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Creation of "invoices" for 3 <sup>rd</sup> parties, SARS (PAYE, VAT, etc.), UIF, Medical aid and pension funds;                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for an employee portal to update personal information and re-produce documents.                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | The system must support a disciplinary module which should allow for (not complete list):<br>- Grievances created (bottom up workflow)<br>- System should recommend action to be performed based on type of grievance<br>- Allow for exception reporting (when a grievance is not being addressed in correct time frame) | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         | Time Management |                                                                                                                                                                     | Work schedule and shift planning.                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Time data recording and administration.                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Align with Safety Health and Environmental (SHE) module.                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Alexander Kannemeyer | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         | Payroll         |                                                                                                                                                                     | Must be able to easily integrate with banks. Seamless upload of payroll information.                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Support multiple payrolls with different pay structures.                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Produce, in conjunction with the Human Resource system, a multi-year budget in the mSCOA segmentation.                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Integrate with the time management system.                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Ability to submit statutory reporting to SARS for all taxes.                                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Amanda Sondo         | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
| Customer Care, Credit Control and Debt Collection                                                                                                                                                                                                                                                                                                                       |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
| Each municipality must within its financial and administrative capacity establish a sound customer management system as prescribed in the MSA. Credit control and debt collection is the responsibility of the municipality and processes, procedures and mechanisms must be implemented in line with the policy as stipulated by the Council as prescribed in the MSA. |                 |                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                          |                                                                                                                               |                                                                                                                        |                      |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                         | Credit Control  | A credit control and debt collection system that integrate with the revenue management system and that gives effect to Chapter 9 of the Municipal Systems Act, 2000 | The system should enable the municipality to manage an end-to-end debt collection process and must:                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Henry Mitchell       | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for SMS, email and hand delivered late payment notifications;                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                         |                 |                                                                                                                                                                     | Provide for parameter based disconnection list generation;                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft McoSA Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener        | Awaiting the promulgation of McoSA business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process                              | Legislative or Business Requirement                                                                                            | System / Applications minimum functionality                                                                                                                                                                                                                                        | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility   | Agreed action                                                                   | Implementation date |
|-----------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |                                          |                                                                                                                                |                                                                                                                                                                                                                                                                                    |                                                                                                                                |                                                                                                                        |                  |                                                                                 |                     |
|                             |                                          |                                                                                                                                | Manage re-connection and arrangements with integrated notes on the debtor master file and workflow with technical services;                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Integrated clearance applications and calculations;                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Final demand and summons issuing; and                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Management of attorney actions on an integrated level.                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | If the module is a 3 <sup>rd</sup> party solution – it must as a minimum integrate the fees as well as the action history to the billing sub-ledger. This integration must be seamless.                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Debtor Classification and Categorisation |                                                                                                                                | Indigent Management (Assistance-to-the-Poor):                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Indigent Register must be accommodated in a work flow of various administration processes including, but not limited to:                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Online Application;                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | House visit;                                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Capturing of details;                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Verification of details, Test against Central Supplier Database;                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Authorisation of application;                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Automated Subsidy, Write Off and reversals thereof.                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Arrear Arrangements                      |                                                                                                                                | Arrear arrangement functionality must be accommodated in a work flow of various administration processes including, but not limited to:                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Online Application;                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Authorisation of application;                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Automated arrangement Financials;                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Automated Default process;                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Irrecoverable Debt Write Off process;                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Restriction and Reinstatement of Credit and prepaid meters;                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Meter Tampering Management;                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Debtor (individual/group) dashboard.                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Management facility to monitor Debtors that are also Service Providers (creditors) set Off Management;                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Management of staff arrear set off.                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Legal Process                            |                                                                                                                                | Up to the Default Judgement.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Debt Order Payments.                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Councilor Arrear Management.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Specialised Functionality for Third Party Interfaces (e.g. Staff Arrear Set Offs, Prepaid Vending Arrear Set Offs, Prepaid meter blocking/set off, etc.)                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             | Customers                                | Customer portals to give effect to Section 95 of the Municipal Systems Act, 2000 which (amongst other) requires the following: | A sound customer management system that:                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Aims to create a positive and reciprocal (give-and-take) relationship between persons liable for payments and the municipality.                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Establishes mechanisms for users of services and shippers to provide feedback to the municipality or other service providers/ mechanisms (of the municipality) regarding the quality of the services and the performance of the municipality or its service providers/ mechanisms; | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Provides accessible mechanisms to any person to query or verify municipal accounts and metered consumption;                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Enables electronic query and appeal procedures which allow persons to receive prompt response/ action to 'inaccurate accounts' queries;                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                             |                                          |                                                                                                                                | Enables structured workflow mechanisms to deal with complaints from such persons, together with prompt replies and corrective action by the municipality.                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Sub-Process | Legislative or Business Requirement                                                                                                                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                                                                                                                      | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility   | Agreed action                                                                  | Implementation date |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Mechanisms to monitor the municipality's response time and efficiency in Complying with the above; and                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stuart Grobelaar | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Provides for accessible, secure and electronic payment channels.                                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Regan Moodeen    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             | Customer Relations Management & Community Liaison                                                                                                                    | Able to automate customer registration.                                                                                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Automate the registration of services (water, electricity & prepaid electricity).                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Automate the allocation of funds to the customer to trigger instruction to unblock / reconnect suspended service.                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Automated customer correspondence capabilities which includes, but is not limited to, automated responses to customer enquiries, linking a reference number to the customer's account.                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Updates on statements which will reflect latest adjustments.                                                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate community liaison (e.g. service interruptions).                                                                                                                                                                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Account payments and cashier balancing on one system.                                                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Must have real time reflection of payments.                                                                                                                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
| <b>Valuation Roll Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| <p>The valuation roll forms the basis for the levying of assessment rates and all processes and procedures are governed by the Municipal Property Rates Act, 2004 (MPRA). All categories of properties in the municipal boundary need to be recorded and maintained in a municipal register of properties including the value of land and improvements as described in the MPRA. Municipalities are also required to undertake review valuations to ensure the property valuation roll is consistently maintained and updated. Importantly, the business processes need to ensure integration with the revenue value chain of the municipality and the billing processes and procedures.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             | Valuation Module to give effect to the Municipal Property Rates Act, 2004, and as a minimum:                                                                         | Seamlessly integrate with the revenue management module.                                                                                                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate information for spatial analysis in a Geographical Information System (GIS).                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate with the building control system used in the municipality to ensure completion of additions and new buildings get immediately updated on the billing sub-system.                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate with the land use system to ensure appropriate tariffs is timely applied.                                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate with the Surveyor General (SG) database and town planning systems in use at the municipality.                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Integrate with the deeds registry and monitor actual sales with current valuations as well as ownership against the billing system.                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Validate and report anomalies in the asset register on municipal owned properties.                                                                                                                                                                                                                                                                                                               | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Provide the municipal website with the Municipal Property Rates Act, 2004 required A&B valuation rolls.                                                                                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             | Managing and calculation of property rates, special rating areas and service charges on a property subject to a number of requirements including but not limited to: | The valuation of property will be performed in the separate (Computer Assisted Mass Appraisal) system and the individual property values and relevant property attributes passed to the Solution via an interface with valuation module. Data to be utilised and managed within the Solution in compliance with legislation policies and business rules to enable calculation of property rates. | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Property Rates and service charges are calculated at different tariffs depending on various criteria such as the category of the property.                                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Functionality is required to exempt certain categories of property and/ or certain categories of property owners from rates.                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Functionality is required to calculate a rebate or a reduction in rates in compliance with the requirements of legislation and business rules.                                                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Functionality is required for the phasing in of rates in compliance with legislation.                                                                                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Clearance Certificate Management to be online and Comply with Section 118 of the Municipal Systems Act, 2005.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener    | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 |                                                                                                                        |                  |                                                                                |                     |
| <b>Land Use Building Control</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
| <p>Land use management is a process of managing the use and development of land. Aspects need to include spatial, urban policy usage, and economic considerations. A land use management system need to include all processes, methods and tools used for organising, operating and supervising the urban environment including the formal planning system. A management system needs to cover all phases from the vision behind the preparation of plans and decisions to their implementation and the monitoring of reports, planning practices, decision making processes, procedures, implementation, monitoring mechanisms, methods and tools used in the above mentioned phases are all elements of an integrated system. In general, land use management is driven by various decisions taken at different levels of administration (local, regional, national). Building management incorporates all activities relating to township management such as building plan approvals, rezoning applications, illegal land usage and historical By-laws management. Importantly, the land and building management needs to be integrated with the revenue value chain of the municipality.</p> |             |                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                               |                                                                                                                        |                  |                                                                                |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Land use    | Property maintenance                                                                                                                                                 | Property register providing for all land in the municipal area.                                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Sisain Carstens  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                                                                                                                                                                      | Town, township, suburb, street, erf, subdivision and sectional title detail must be aligned to the deeds office and Demarcation Board specifications.                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Sisain Carstens  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Sub-Process                              | Legislative or Business Requirement                                                  | System / Applications minimum functionality                                                                                                                                                                                                                                                | GAP                                                                                                                            | Current Status                                                                                                         | Responsibility     | Agreed action                                                                   | Implementation date |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |                                                                                      |                                                                                                                                                                                                                                                                                            |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integration with billing and valuation systems.                                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Alignment of ownership must be verifiable with the deeds office.                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Property transfers, subdivisions, consolidations and zoning changes must be system process with work flow and document management driven.                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Special                                  | Integration with external stakeholders                                               | Must be able to align property register with the Surveyor General register.                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Where a 3rd party GIS system is used integration should be seamless.                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integration with the asset register for municipal properties.                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Mdufuduzi Nhlololo | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Building Control                         | Integration to the Town Planning function                                            | Building plan submission and approval.                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Document management for building plans and zoning certificates.                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Stiaan Carstens    | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
| <b>Revenue Cycle Billing</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |                                                                                      |                                                                                                                                                                                                                                                                                            |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
| <p>The valuation roll forms the basis for the levying of assessment rates and all processes and procedures are governed by the Municipal Property Rates Act, 2018 (MPRA). All categories of properties in the municipal boundary need to be recorded and measured in a municipal register of properties including the value of land and improvements as described in the MPRA. Municipalities are also required to undertake income valuations to ensure the roll is correctly maintained and updated. Importantly, the business processes need to ensure integration with the revenue value chain of the municipality and the billing processes and procedures.</p> |                                          |                                                                                      |                                                                                                                                                                                                                                                                                            |                                                                                                                                |                                                                                                                        |                    |                                                                                 |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Billing                                  | Revenue management module that give effect to MPRA section 64 that also incorporate: | <b>Additionally to the standard minimum functionality in the MPRA the billing system must:</b>                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Measure and flag anomalies of the current database transaction (all services) against alternative information sources such as Surveyor General (SG), Deeds and valuation rolls to ensure completeness of actual billing.                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Calculate and account monthly for the provision of debt debt;                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integration of Prepaid at a minimum of a 'debtor per tariff' code per region, monthly bill the consolidation sales amount and daily receipt the sales;                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Provide accessible pay points and other mechanisms for settling accounts or for making pre-payments for services;                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Provide adequate information for spatial analysis in a GEOGRAPHICAL INFORMATION SYSTEM (GIS) system;                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Create and Maintain Regional Structure;                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integrate with valuation and property systems;                                                                                                                                                                                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Allow for multiple billing cycles;                                                                                                                                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Create and maintain a tariff structure to Comply with mSCOA Regulations;                                                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Produce monthly invoices to debtors and group accounts;                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Allow for rebates and penalty levies.                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          | Specific but not limited requirements.                                               | Must have report writing capabilities for standard & Ad hoc reporting (daily, monthly & annual).                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Maintenance of tariffs as per the tariffing section.                                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integrate with debt collection for disconnections and reconnections.                                                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Integration into 3rd party software for receive readings taken.                                                                                                                                                                                                                            | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Must be able to store infrastructure (metering) diagrams which will show the physical location of meter in order to be able to drill down to all of the relevant information concerning the meter in question.                                                                             | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Must have a full process and document flow for terminations and re-connections of services and the relevant documentation.                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Must integrate with the Geographical Information System (GIS) to the extent that re-connection of services can be viewed as a layer at any point in time within the context of the current property being worked on.                                                                       | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Billing Reporting and Tariff Maintenance |                                                                                      | Must be able to consolidate billing of properties (all services and rates into one bill). As Municipalities are working within the determination of the Municipal Property Rates Act, 2018, a property relational database design is critical. The respective debtor is secondary to that. | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Generate statements at any point in time and consolidate at customer level.                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Flexible tariff building structure and design. System must be capable of modelling block tariffs based on daily, monthly, or annual rate scales.                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                          |                                                                                      | Must allow for the maintenance of tariffs as per the tariffing section.                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Mscosa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Pieter Wagener     | Awaiting the promulgation of Mscosa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY mSCOA ROAD MAP (FINAL)

| Business Process            | Sub-Process | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                                                       | System / Applications minimum functionality                                                                    | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility | Agreed action                                                                  | Implementation date |
|-----------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b> |             |                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                |                                                                                                                               |                                                                                                                        |                |                                                                                |                     |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | Customer must be able to nominate between mailing, SMS or e-mailing of monthly statement.                      | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Revenue receipting                                                                                                                                                                                                                                                                                                                                                                        | Must adhere to applicable legislation and by-laws.                                                             | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | Allow for all accepted payment methods at cashiers, including automated payment and clearing of card payments. | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             |                                                                                                                                                                                                                                                                                                                                                                                           | To accommodate fully automated processing of multiple receipting streams including but not limited to:         | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Payroll                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Third Party vendors (e.g. Absa, Easy Pay, Prepaid Vendor, etc.)                                                                                                                                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Cash Offices;                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Traffic;                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Other Municipal Directorates (e.g. Fresh Produce Market, Libraries, etc.)                                                                                                                                                                                                                                                                                                                 |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To cater for multiple bank accounts.                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Processing of payments at supervisor controlled cash offices to accommodate cashier opening, balancing and closing.                                                                                                                                                                                                                                                                       |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Multiple daily and monthly online and automated reconciliations.                                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Receipting to be online.                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Cash payments must be able to be processed during database server and network downtime.                                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | All pay points and receipting streams to be uniquely identifiable in the sub ledger and general ledger.                                                                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Receipting to also accommodate specialised payment types e.g. Rates Clearance, Arrear Debt arrangements, Assistance-to-the-Poor, Service Deposits, etc.                                                                                                                                                                                                                                   |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To accommodate the correction of erroneous and/or rejected receipts.                                                                                                                                                                                                                                                                                                                      |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Facility to reverse "refer to drawer"(R/D) for Cheques, debit orders and IRB payments.                                                                                                                                                                                                                                                                                                    |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | To facilitate debit orders.                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Printing and re-printing (marked as "Copy Receipt") of receipts.                                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Interface with barcode scanner to scan account numbers from the statements.                                                                                                                                                                                                                                                                                                               |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Recording of cheque details.                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Reversal of receipt and associated interest where applicable.                                                                                                                                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | While the billing process itself follows standard accounting practices for raising debit and credit transactions, the tariffs of charges and the business rules that govern the selection of the appropriate tariff are complex. The Solution will provide functionality to calculate the amounts due for services and fees in accordance with the determined tariffs and business rules. |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Calculate the income due to the municipality for services and/or products or property, on a regular, user defined and maintainable basis.                                                                                                                                                                                                                                                 |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Generate invoices and/or statements for the amounts payable to the municipality on a regular, user defined and maintainable basis.                                                                                                                                                                                                                                                        |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Group accounts into one or more "billing cycles" based on user defined criteria.                                                                                                                                                                                                                                                                                                          |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Provides the facility to charge interest on arrears amount subject to certain user defined provisions and according to user maintainable rates.                                                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Functionality is required to raise debit and credit transactions which are updated to a Debtor account. The functionality must provide for the following transaction sources:                                                                                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Calculated transactions - these transactions will be the result of a calculation that is subject to user defined business rules to determine the tariff to be used, special conditions that may apply to be used, discounts or rebates to be applied etc.;                                                                                                                                |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Manually input transactions - these transactions are captured by a user and will reflect all the details of the transaction;                                                                                                                                                                                                                                                              |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Electronic transactions - these transactions are received electronically, which then must be identified and raised to the relevant Debtor account.                                                                                                                                                                                                                                        |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | Transactions will be classified by type e.g. billing transaction, receipt transaction, journal transaction etc. The definition of a transaction type must be user maintainable.                                                                                                                                                                                                           |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |
|                             |             | All transactions, regardless of type and origin, must be date/time stamped and have the user/origin included in the record. A narration / description field must be available whereby a short description of the transaction can be recorded.                                                                                                                                             |                                                                                                                | Financial System GAP analysis will be conducted against the Draft Mcooa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener  | Awaiting the promulgation of Mcooa business process by the Minister of Finance | 01-Jul-30           |

# STELLENBOSCH MUNICIPALITY

## mSCOA ROAD MAP (FINAL)

| Business Process                      | Sub-Process | Legislative or Business Requirement                                                                                                                                                                                                                                                                                                                 | System / Applications minimum functionality                                                                                                                                                                                                                                                                          | GAP                                                                                                                           | Current Status                                                                                                         | Responsibility                                                                 | Agreed action                                                                  | Implementation date |
|---------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------|
| <b>Corporate Governance</b>           |             |                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                      |                                                                                                                               |                                                                                                                        |                                                                                |                                                                                |                     |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to correct and recalculate incorrect accounts with full audit trail of actions taken to rectify the error. This could include the recalculation of interest over different financial periods at different rates. (MISA section 95).                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Account maintenance functionality is required to generate the necessary transactions to correct accounts which are in error by an authorised user with a full audit trail and maintenance report of actions taken to rectify the error. (MISA section 95)                                                            | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Account maintenance functionality must produce 'hard copy' of all transactions generated to rectify the account to enable the user to verify and 'sign off' the action taken.                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to categorise Debtors and Properties by a set of user defined parameters. The categories are used to create subsets of the Debtor Master for reporting, to establish appropriate tariffs and to determine billing cycles (MPRA section 3(3)(c)).                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required to process different Debtor and property categories according to different business rule or time frames.                                                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Tariffs are stored by effective date from inception and all history is retained to enable recalculation of accounts over even different tariff periods.                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Functionality is required for the system to automatically apply new tariffs from the effective date specified in the tariff record. At this time the 'current' tariff will receive a status of 'expired' and the 'new' tariff becomes 'current'.                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | It is important to note that in all areas of revenue calculation, rebates and/or exemptions may be applied based on a single or on multiple criteria which may be applied to the Debtor account in an 'and' or 'context'. The Solution must provide the required level of flexibility to cater for these variations. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
|                                       |             |                                                                                                                                                                                                                                                                                                                                                     | Miscellaneous Charges: Certain miscellaneous charges may be raised at regular intervals (monthly, quarterly, annually) and fixed periods whilst others are raised on an ad hoc basis with automated escalation dates and percentages.                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027 | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations | Peter Wagener                                                                  | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30           |
| Meter Management (credit and prepaid) |             | Functionality is required to link the numbered meter that is used to measure the consumption of services to the erf/property on which the meter is installed. It is important to note that there may well be more than one meter per erf/property.                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to categorise meters.                                                                                                                                                                                                                                                                                                     | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | The Solution must be able to record the relationship of each meter to the property and track meter readings and relevant history of each meter individually.                                                                                                                                                                                        | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to link the Debtor to the numbered meter that is used to measure the Debtor consumption of services. It is important to note that a Debtor may well be linked to a number of meters (E.g. a landlord with a number of leased properties). (MISA section 95d).                                                             | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to create and maintain practical and efficient meter reading routes.                                                                                                                                                                                                                                                      | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Functionality is required to capture and record the meter reading and the date on which the meter was read. At least the following methods of capture must be provided, namely:</b>                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Capture via standard keyboard entry.                                                                                                                                                                                                                                                                                                                | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Receiving meter readings electronically from a third party interface. Automated uploading and validation will be required.                                                                                                                                                                                                                          | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Meter readings must be retained at a transaction level and may not be overwritten, deleted or adjusted. Errors must be rectified by entering a cancelling entry and entering the correct reading.                                                                                                                                                   | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to calculate charges for services consumed according to user defined algorithm which may contain a number of variable factors in order to determine the correct tariffs to apply.                                                                                                                                         | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to raise the charges against a debtor's account according to a user defined billing cycle (which may coincide with the meter reading cycle for an area).                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | In the event of a meter being read 'out of cycle' this charges may be raised to the debtors account on an 'ad hoc' basis. These charges raised must be visible on the debtor's account immediately, but will not generate an invoice immediately as it will be included on the standard invoice/ statement generated during the next billing cycle. | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | In the event that a meter reading is not received, functionality is required to calculate an estimated consumption, according to a user maintained algorithm.                                                                                                                                                                                       | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to recalculate an account from all meter transaction history, taking into account any tariff changes, or from a specific starting point in the history on an ad hoc basis with the option to accept or discard the result. (i.e. the recalculation will be regarded as a 'what if' with the option to make it 'live').    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Meter management system must be integrated/ interfaced with the Billing Component.                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Prepaid electricity meters:</b>                                                                                                                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Norambuho Zwane                                                                                                        | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality that is an integral part of the Billing interface to its prepaid vendor;                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Norambuho Zwane                                                                                                        | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Automated blocking and answer set off functionality is required.                                                                                                                                                                                                                                                                                    | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Water inventory managing.                                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Functionality is required to manage an inventory of Water Meters. This to be work flowed as certain steps are dependent on others.                                                                                                                                                                                                                  | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | <b>Reports/ extracts including but not limited to:</b>                                                                                                                                                                                                                                                                                              | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Water Meter maintenance management;                                                                                                                                                                                                                                                                                                                 | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |
|                                       |             | Various statistical extracts and reports.                                                                                                                                                                                                                                                                                                           | Financial System GAP analysis will be conducted against the Draft Micoa Business regulations, to be completed by 30 June 2027                                                                                                                                                                                        | The municipality will undertake a review of all business processes pending the approval of the draft MSCOA Regulations        | Peter Wagener                                                                                                          | Awaiting the promulgation of Micoa business process by the Minister of Finance | 01-Jul-30                                                                      | 01-Jul-30           |