

**7.
MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS
(mSCOA): PROGRESS ON STATUS OF THE mSCOA IMPLEMENTATION
PROJECT**

3/2/3/15

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1. Executive Summary

The purpose of this submission to Council is to:

- 1) Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extend of the SCOA implementation as applicable to all municipalities and municipal entities;
- 2) Maintain an on-going awareness of the mSCOA initiative in the Overstrand Municipality;
- 3) Report to Council on progress made to date with the implementation of mSCOA at the Overstrand Municipality.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance

Provision and maintenance of municipal services

Creation and maintenance of a safe and healthy environment

The encouragement of structured community participation in the matters of the municipality

Promotion of tourism, economic and social development

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act (Act 56 of 2003)

Local Government: Municipal Systems Act (Act 32 of 2000)

Local Government: Municipal Regulations on a Standard Chart of Accounts (mSCOA), Notice 312 of 2014, Government Gazette No. 37577

6. Background/Discussion

As stated in previous reports to Council, the strategic Municipal Business Reform (Municipal Regulations on a Standard Chart of Accounts) will have substantial operational and institutional implications for all municipalities leading up to 1 July 2017.

6.1 What is mSCOA

The municipal Standard Chart of Accounts (mSCOA) was introduced by National Treasury and:

“Provides a uniform and standardised financial transaction classification framework. Essentially this means that mSCOA prescribes the method (the how) and format (the look) that municipalities and their entities should use to record and classify all expenditure (capital and operating), revenue, assets, liabilities, equity, policy outcomes and legislative reporting. mSCOA is a “proudly South African” project researched by National Treasury based on municipal practices, reporting outcomes, policy implementation and reviews”; and

“mSCOA is multi-dimensional in nature and is a business reform rather than a mere financial reform and requires multidimensional recording and reporting of every transaction across the seven segments” (Extract: mSCOA Circular 1, dated 15 July 2015)”

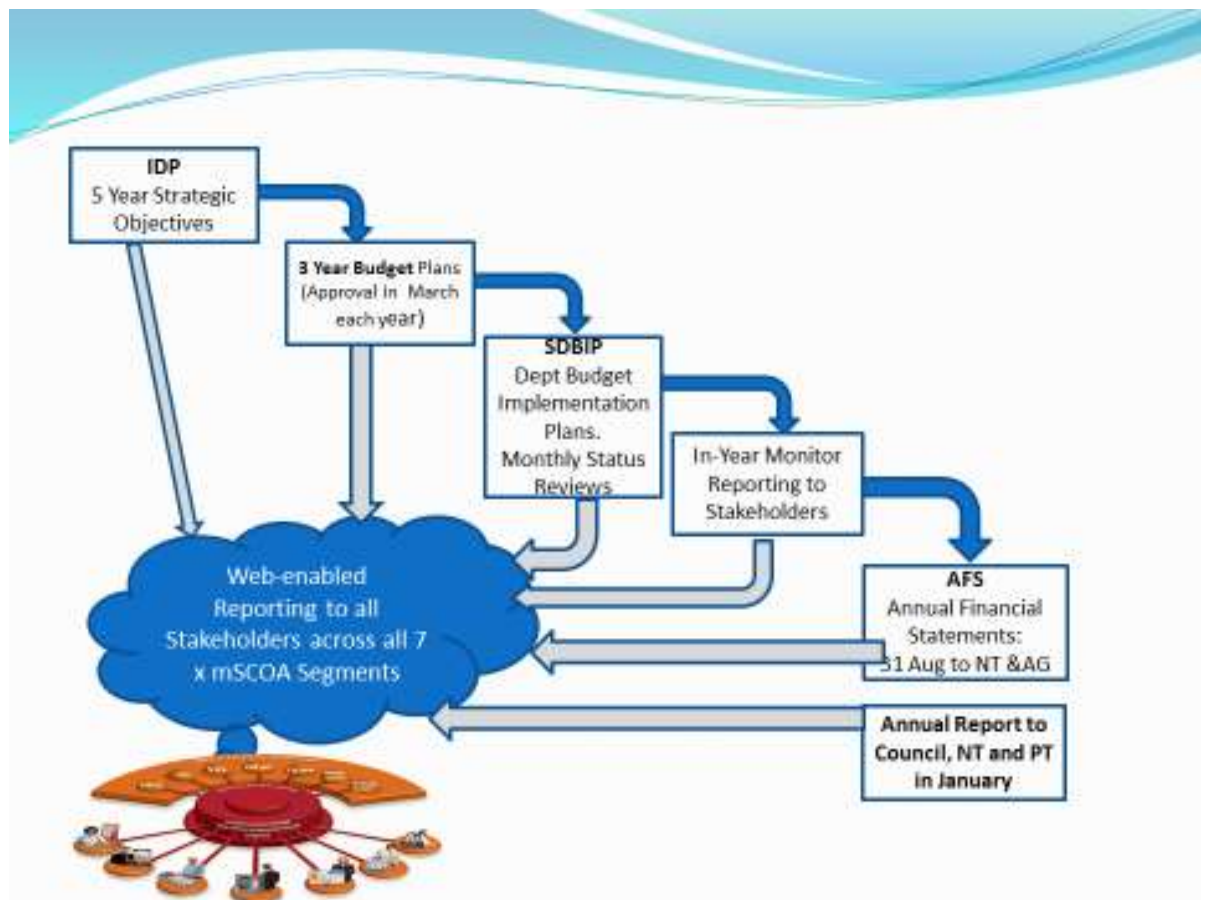
(The seven segments are as follows: Funding Segment, Function Segment, Item Segment, Project Segment, Costing Segment, Regional Segment , and Municipal Standard Classification Segment.)

6.2 Municipal Accountability Reporting Cycle and Linkage to mSCOA

Currently, municipalities manage and report on their financial affairs in accordance with their own organisational structures and unique charts of accounts. The result is a disjuncture amongst municipalities and municipal entities and between municipalities and the other spheres of government as to how they classify transactions and balances and consequently report thereon.

As from 01 July 2017 the above seven (7) mSCOA segments must be embedded in the Municipal Accountability Reporting Cycle and reviewed and monitored at all municipal budget forums as well reflected in all reporting to all external stakeholders such as National Treasury via a Web-enabled LG database interface.

Diagram1: Municipal Accountability Reporting Cycle and Linkage to mSCOA



6.3 Minimum Implementation Requirements for Compliance

To ensure full compliance to all the mSCOA requirements, the core Financial System and associated business processes of the municipality must conform to the following minimum control objectives:

- i) Provide for the hosting of the seven (7) defined mSCOA segments;
- ii) Be able to seamlessly transact across all seven (7) mSCOA segments;
- iii) Must provide for data extract across all seven (7) mSCOA segments;
- iv) Seamless upload to the Web-enabled LG Database as hosted at National Treasury;
- v) May not apply methodologies of data mapping or data extrapolation;
- vi) Must provide for full seamless integration between the core financial system with any 3rd Party systems impacting on the General ledger;
- vii) Must have ICT Infrastructure services and systems sufficient to process the required financial systems' solution.

6.4 Governance

The following governance structures have been established:

- Overstrand Municipal mSCOA Steering Committee
- Overstrand Municipal mSCOA (Project) Steering Committee now renamed Overstrand Municipal mSCOA (Working Group) Committee;
- SAMRAS mSCOA Committee;
- A mSCOA Integrated Consultative Forum (mSCOA ICF) has been established by National Treasury in August 2014 consisting of all the Metros, pilot municipalities, vendors, National Treasury and the Provincial Treasuries. This forum was active until 1 December 2015; and
- A Western Cape mSCOA Technical Committee has been established by Provincial Treasury to provide additional support to municipalities.

6.5 MFMA mSCOA Circulars

In the previous report to Council (26 October 2016), the following was stated:

“National Treasury issued mSCOA Circulars in order to assist and guide municipalities with their mSCOA implementation. Circulars 5 and 6 infers that municipalities to perform an ICT due diligence exercise on its current package of financial management and internal control systems.

Every municipality, to effectively evaluate its current financial management and internal control system(s), must:

- *Assess its current systems in accordance with MFMA Circular 80 (mSCOA Transversal Contract)*
- *Task its mSCOA project steering committee (representing senior officials from the respective business units) to evaluate/conduct a due diligence of the municipality’s current financial systems. The role of this committee for this activity is to evaluate the system functionality of the municipality’s current system vendor(s) in accordance with the system and business processes functionality assessment.*
- *The municipality, to complete the ICT due diligence may request all its existing service provider(s) to complete the system and business processes functionality assessment for the municipality, including to workshop and demonstrate such functionality to the municipality, but at no additional cost to the municipality.*
- *Where any item is a mandatory minimum for the category of municipality and is not available in the existing package, the service provider should clearly indicate the way forward, including indicating any cost (initial and thereafter) to the municipality to procure such additional functionality(s) from its existing package of service providers.*

Process after completion of the ICT due diligence

Once the municipality and/or its vendor(s) have completed the ICT due diligence, the municipality's mSCOA project steering committee must:

- (i) Assess whether the municipality's existing system(s) as a package, meets the majority of the functional requirements for its category;*
- (ii) Consider the cost of any additional functionality the municipality will have to procure from its existing package of service provider(s) to be able to conduct the minimum mSCOA transacting for its category by 1 July 2017 and the affordability thereof to the municipality considering its 2016/17 MTREF;*
- (iii) Compare the total cost of its existing 'package of system(s)', including the cost for any additional functionality (refer to paragraph (ii) above) with the other available service offerings for its category, included in the RT25-panel of service providers;*
- (iv) Determine whether its existing 'package of service provider(s)' will be able to provide and implement any and all of the outstanding functional areas by 1 July 2017, including up-skilling affected municipal officials;*
- (v) Consider any penalties and reason(s) for contract termination in any of its contract(s) with existing service provider(s); and*
- (vi) The project steering committee must document its decision and recommendation(s) on the way forward for the municipality (on the municipality's "package of existing system(s)"), clearly setting out its findings on each of the above five points it considered.*

At a SAMRAS user group meeting the municipalities unanimously agreed that it was not possible to complete the ICT due diligence assessment due to the fact that the 512 areas completed/developed (as per the NT transversal tender for ERP systems) could not be verified for mSCOA compliance and that Provincial Treasury facilitate a workshop whereby the service provider can demonstrate its compliance to the system and business processes functionality assessment already completed by the vendor for the SAMRAS system."

Addendum to MFMA Circular 80 Issued in October 2016

To assist municipalities (and its associated vendors) to pro-actively manage the achievement of a successful mSCOA implementation, National Treasury has issued an Addendum issued on 18 October 2016, to the initial MFMA Circular 80 issued in March 2016, stating three mandatory deliverables to be achieved leading up to 30 June 2017:

	Mandatory Deliverables Required by National Treasury	Current Status
1.	Have a systems-integrated IDP (integrated development plan) Module. All municipalities must submit at the end of November 2016 their data strings to the National Treasury reflecting their IDP aligned to the Project, Function and Regional segments of the <i>mSCOA</i> chart version 6.	The submission was made to National Treasury as requested. Some data discrepancies were reported by National Treasury but were rectified.
2.	The 2 nd critical delivery is the tabling of the <i>mSCOA</i> budget 2017/18 by 31 March 2017 to council and will require a municipality's system(s) to have budgeting functionality including but not limited to: a. Organogram Budgeting; b. Billing historical trends and new developments; c. Asset maintenance plans; d. Building rentals; e. Fleet costs; f. Loans, bonds and repayments; g. Grants and subsidies; h. Costing allocations; and i. Long term forecasting and tariff modelling tools.	Budget preparation still in progress with assistance from vendors and business owners in the respective directorates, but will be ready for submission to council in March 2017.
3.	Enable a municipality, with effect 1 July 2017, to transact across the seven segments of <i>mSCOA</i> with subsystems seamlessly integrating to the core financial system.	Project plan and associated due dates and deliverables currently be reviewed to ensure <i>mSCOA</i> compliance by 30 June 2017.

As reported to council on 26 October 2016, the status quo still remains the same: The Overstrand Municipality is still not in a position to consider the guidance as provided in MFMA Circular No. 80 to complete the ICT Due diligence, reason being it is not the intent of the Overstrand Municipality to consider alternative financial system solutions during the term of the *mSCOA* implementation project leading up to 30 June 2017.

The primary objective of the Overstrand Municipality is to remain focused on the *mSCOA* Project implementation leading up to 30 June 2017 and to achieve full compliance with all regulatory requirements making use of our current portfolio of systems and service providers.

Should alternative options be considered, the municipality will keep Council and National Treasury informed accordingly.

6.6 Project Implementation Progress

Initial Pilot Site implementation by 01 July 2015

As previously reported to Council, the Overstrand Municipality was one of the municipalities nominated by National Treasury to implement mSCOA as a pilot project by 01 July 2015.

The primary objectives of the piloting phase included:

- i) Piloting of the mSCOA classification framework in selected municipalities;
- ii) To refine the seven (7) mSCOA segments and associated detail;
- iii) Reviewing and assessing the existing system functionality of service providers operating within municipalities against the broader business requirements of the mSCOA Regulation, and
- iv) Determining minimum system and business process requirements to effectively operate the multi-dimensional structure of mSCOA as envisaged and prescribed by the Regulation, and
- v) Address certain limitations with the implementation of the entire financial management accountability cycle.

In collaboration with Bytes Universal Systems, Overstrand Municipality has adopted a phased approach to the system development and implementation processes in order to implement the mSCOA in full compliance to the Regulations by 01 July 2017:

- Phase 1 – Budgeting Module
- Phase 2 – Transactional Posting Levels
- Phase 3 – Reporting Modules
- Phase 4 – mSCOA Piloting Implementation
- Phase 5 – Full mSCOA Operational Compliance by 01 July 2017

Overstrand Municipality has been implementing Phase 1 to Phase 4 and piloting mSCOA from 01 July 2015.

During the piloting phase, many lessons have been learnt and documented by National Treasury. New insights and a better understanding of the complexities of the mSCOA implementation resulted in a multiple series changes to the initial system functionalities as envisaged during the piloting implementation phase.

The latest project plan for the WebEnablement roll-out of the system (Annexure B) as received from Bytes Universal Systems (service provider of the SAMRAS Financial System) provides an indication of the dates envisaged for the roll-out of the respective modules/core elements.

The service provider advised that the start dates as indicated on the plan, should be regarded as an indication of the release date for further testing by municipalities. These dates should however not be regarded as the final successful implementation dates for the respective modules into the live production environment. Communication with the service provider is taking place on a regular basis in this regard.

Potential mSCOA Project Implementation Risks since 01 July 2015

The mSCOA pilot implementation was done at mSCOA Version 5.3. The implementation of mSCOA for full compliance by 01 July 2017 has now been confirmed by National Treasury at mSCOA Version 6.1:

- i) Since July 2015, six (6) mSCOA Circulars have been issued by National Treasury, each Circular stating an additional series of mSCOA functional requirements for compliance, the latest Circular 6 only being issued in August 2016, in total resulting in more than 200 additional changes to the initial scope of the mSCOA pilot implementation project;
- ii) As mentioned, in March 2016, MFMA Circular 80 was issued by National Treasury listing more than 500 system functionalities to be assessed by municipalities for full mSCOA compliance of the core financial system and/or 3rd party systems impacting on the General Ledger.

mSCOA Project Implementation Plan

In view of all the above, it is fair and reasonable to accept that the sum total and impact of all the above scope changes by National Treasury to the initial scope of mSCOA Implementation Project plan, and in such a fragmented fashion (release of MFMA Circular 80 only in March 2016, release of final mSCOA version only in the latter part of 2016, et cetera), impose certain potential risks to the successful implementation of mSCOA by 01 July 2017, which to date cannot be fully quantified by the mSCOA Project Implementation Team.

The mSCOA Project Team, in collaboration with Bytes Universal Systems, is currently in the process of revisiting all of the initial five project phases and to review the mSCOA Project Implement Plan, in an effort to mitigate any potential project implementation risks to ensure a successful and fully compliant mSCOA implementation by 01 July 2017.

The municipality and the vendors/s have a mutual responsibility to ensure the implementation of a successful and fully compliant mSCOA financial system/s solution by 01 July 2017:

- I. mSCOA Circulars 1 to 6 issued since July 2015 to October 2016 provides guidelines and frameworks to assist municipalities to establish project governance and management structures and forums based on industry best practice principles;

- II. MFMA Circular 80, issued in March 2016 specifies all the functional and technical requirements for compliance by vendor systems that impact on the General ledger of the municipality
- III. However, MFMA Circular 80 also states that: *“the municipality and municipal entity remains ultimately responsible and accountable to implement mSCOA across its organisation.”*

Going forward till July 2017, it is the intent of the mSCOA Project to keep Council informed on progress with the mSCOA Implementation project on a regular basis.

mSCOA 2017/2018 Budget Training

The Directorate Finance has initiated specific training interventions to ensure that all budget owners in the Overstrand Municipality are sufficiently capacitated to develop and manage their respective mSCOA Budgets for 2017/2018. A total number of 81 staff members were trained.

7. Financial Implications

None

8. Staff Implications

None

9. Comments from other Departments, Divisions and Administrations

None

10. Annexures

- Annexure A: Overstrand mSCOA Risk Register
- Annexure B: WebEnablement V5 Project Plan

RECOMMENDATION TO THE COUNCIL:

that the mSCOA Progress Report for the implementation of the mSCOA Regulations **be noted**.

RESPONSIBLE OFFICIALS:

**S REYNEKE-NAUDE
C LE ROUX
B KING
E HOONEBERG
H VORSTER**

TARGET DATE FOR IMPLEMENTATION :

1 JULY 2017

Overstrand Municipality

Risk Assist: Report

Risk Item	Risk Type	Risk Category	Risk Level	Risk Description	Cause of risk	Risk Background	Impact	Impact Rating	Likelihoods	Likelihood Ratings	Inherent risk Exposure	Inherent risk rating	Current Controls	Perceived Control Effectiveness	Control Rating	Residual Risk	Residual Risk exposure	Directorate	Risk Status	Financial Year	Reasoning for mitigation
R.104	Internal	Compliance	Project Risks	Organisation not understanding the mSCOA requirements.	Improper/insufficient training (unskilled staff). Human error.	System not functioning as intended from 1 July 2015 - Organisation not understanding the mSCOA requirements and therefore incorrect data capturing.	Moderate	6	Occasional (40%)	4	Low	24	Budget Workshops_mSCO A Information session_mSCOA Budget Book_mSCOA Support provided during implementation	Effective	0.4	Low	9.6	Finance - Director: Finance	In Progress	2016/2017	Unsuccessful implementation of mSCOA. Data integrity and classifications compromised. Potential interruption of business processes, halting service delivery (Business Continuity). Qualified audit opinion if data scrambled.
R.105	Internal	Compliance	Project Risks	Transactional processing	Inability of system vendor to develop applications conforming to the technical specifications of mSCOA.	System not functioning as intended from 1 July 2015 - Readiness of the solution to actually cope with transactional processing.	Major	8	Probable (80%)	8	High	64	mSCOA Project Plan_User Acceptance Testing and sign-off before implementation - Service providers	Moderately Effective	0.75	High	48	Finance - Director: Finance	In Progress	2016/2017	Unsuccessful implementation of mSCOA. Data integrity and classifications compromised. Potential interruption of business processes, halting service delivery (Business Continuity). Qualified audit opinion if data scrambled.
R.106	Internal	Compliance	Project Risks	mSCOA Project not meeting the needs of internal and external stakeholders.	Tight implementation timeframe of 1 July 2017	System not functioning as intended from 1 July 2015 - mSCOA project not meeting the needs of internal and external stakeholders.	Major	8	Probable (80%)	8	High	64	mSCOA ICF engagements_mSCOA Provincial Forum_Vendor User Group Meeting_mSCOA Information Session_mSCOA Support provided during initial implementation	Moderately Effective	0.75	High	48	Finance - Director: Finance	In Progress	2016/2017	Reputational Risk Data integrity compromised and not aligned to business processes. Interruption of business processes impacting negatively on service delivery. Non-compliance with regulations

R.107	Internal	Compliance	Project Risks	Inadequate assurance reviews	Piloting phase mSCOA implementation approach -- National Treasury	Inadequate assurance reviews - Independent assessment that system meets minimum mSCOA requirements and is fully compliant.	Catastrophic	10	Probable (80%)	8	High	80	Quarterly reporting to Council, Monthly reporting to mSCOA Steering Committee and EMT.	Moderately Effective	0.75	High	60	Finance - Director: Finance	In Progress	2016/2017	Unsuccessful implementation of mSCOA. Data integrity and classifications compromised. Potential interruption of business processes, halting service delivery (Business Continuity). Qualified audit opinion if data scrambled.
R.108	Internal	Compliance	Project Risks	Version changes and related impact on business processes and resources.	Piloting phase mSCOA implementation approach -- National Treasury	Ability to influence and interpret new mSCOA versions that will be issued on a regular basis, requiring changes and/or need for clarification.	Major	8	Probable (80%)	8	High	64	mSCOA Project Plan	Moderately Effective	0.75	High	48	Finance - Director: Finance	In Progress	2016/2017	Delays in mSCOA implementation time lines. Potential interruption of business processes due to changes implemented. Qualified audit opinion if data scrambled due to NT retracting any already implemented requirement. Dependency on NT task team to provide version management tool.
R.109	Internal	Compliance	Project Risks	ICT Network capacity	Unforeseen funding requirements for the implementation of mSCOA.	Capital budget availability to ensure appropriate hardware infrastructure for mSCOA implementation and to accommodate the "web-based" system required to effectively run the SCOA compliant solution.	Significant	7	Possible (60%)	6	Medium	42	Utilising Existing network, ICT strategy and planning, Budgetary Process	Moderately Effective	0.75	Medium	31.5	Finance - Director: Finance	In Progress	2016/2017	Budget implications

R 110	Internal	Compliance	Project Risks	Human resource capacity constraints	Capacity constraints to ensure that adequate and timely support and implementation assistance is available.	Human resource capacity constraints	Major	8 Probable (80%)	8 High	64	Human resource and project management_Mult i-skilling_Optimisation of resources	Moderately Effective	0.75 High	48	Finance - Director: Finance	In Progress	2016/2017	Inability to comply with mSCOA reporting requirements. Will put a tremendous strain on the processing speed of the network. Increase working hours leads to low staff morale Ineffectiveness Lack of accountability Adverse influence on service delivery
R 111	Internal	Compliance	Project Risks	mSCOA budgets prepared on spreadsheets	Inability of system vendor to develop applications conforming to the technical specifications of mSCOA.	mSCOA budgets prepared on spreadsheets	Moderate	6 Almost Certain (90%)	9 Medium	54	Each directorate submits a consolidated budget with control totals_Each Director is responsible for ensuring that their directorate's budget is complete_The consolidated	Moderately Effective	0.75 High	40.5	Finance - Director: Finance	In Progress	2016/2017	Human error leading to insufficient budget provision. Lack of audit/version trail Compromised data integrity Financial, audit, legal implications Adverse influence on service delivery Reputational Damage Unsuccessful implementation of mSCOA. Data integrity and classifications compromised. Qualified audit opinion
R 112	Internal	Compliance	Project Risks	Service delivery expectations - Vendor	Quality of current service delivery standards. Statistical project failures Poor Planning	Up scaling with a mSCOA compliant system at other municipalities early adopting (Delivery existing client base) - impact of Bytes resources capacity.	Major	8 Probable (80%)	8 High	64	Monthly meetings	Moderately Effective	0.75 High	48	Finance - Director: Finance	In Progress	2016/2017	
R 113	Internal	Compliance	Project Risks	Budget is not prepared on a project basis	Inability of system vendor to develop applications conforming to the technical specifications of mSCOA.	IDP is not prepared on a project basis	Moderate	6 Almost Certain (90%)	9 Medium	54	Each directorate submits a consolidated budget with control totals_Each Director is responsible for ensuring that their directorate's budget is complete, inclusive of IDP	Moderately Effective	0.75 High	40.5	Finance - Director: Finance	In Progress	2016/2017	

Status	Name	Notes	Status	Estimated Release Date
Released	Classic all modules WEB modernization	mSCOA enabled and enhancements as requested		01 December 2015
Released	GL and Budget	Pre-release to pilot on 3 Oct. Date adjustment due to late release of 6.0, and subsequent 6.x releases.		10 October 2016
Released	Security Framework			01 March 2016
Released	Citizen Portal read Only			23 August 2016
Released	NT Extract	IDP/NT TABB required by 31 Oct, raised 18 Oct		18 November 2016
Released	NT Extract	Development to modernization and classic completed		16 September 2016
Released	CSD	waiting on pilot and CSD items, issues raised	Testing	31 October 2016
Waiting	CSD			dependent on NT CSD
Released	IDP	enhancements, facility to capture OWN instead of importing from Classic, cash/noncash		15 September 2016
Released	IDP			30 November 2016
in progress	IDP			31 December 2016
Released	Document Management		Training to be updated	06 October 2016
Released	Document Management	NARS classifications added, update to be rolled out 14 December		14 December 2016
Released	Letters	Finished early in August - SPOC training		11 November 2016
Released	Reporting Portal	Finished early in August - SPOC training	Training to be updated	11 November 2016
in progress	Reporting Portal			31 December 2016
Released	Debt Management	From Samras to letters	Documentation behind	31 October 2016
Released	Debt Management		Training to be updated	31 December 2016
Released	Citizen Portal Transactional	Third Party delays overcome		30 November 2016

in progress Citizen Portal Transactional	Additional testing during training prep	Training to be updated	31 December 2016
in progress Meter Readings	Third Party mobile dev company delay - has been resolved	Development back on track	31 January 2017
in progress Meter Readings	Additional testing during training prep	Training to be updated	14 February 2017
in progress Document Publish	Workflow to move a document to be approved and published	Development on track	15 December 2016
in progress Document Publish	Additional testing during training prep	Training to be updated	31 December 2016
in progress HR	Employee portal, performance management, leave, documents, payslip enhancements	Development on track	31 December 2016
in progress HR		Development on track	25 January 2016
in progress HR	Additional testing during training prep	Training to be updated	28 February 2017
in progress Payroll	Enhancement requests logged by SIG for consideration.	Development on track	28 February 2017
in progress Payroll	Additional testing during training prep	Training to be updated	31 March 2017
in progress Property maintenance		Development on track	28 February 2017
in progress Risk Management, SHE		Development on track	31 March 2017
waiting Expenditure	Keeping current estimated date but delay likely due to 6.5 release only in December	Waiting on confirmation of lock down	04 November 2016
in progress Stores		Development on SCM impact	08 November 2016
in progress Stores	Additional testing during training prep	Training to be updated	28 February 2017
in progress Inventory		Development on SCM impact	25 November 2016
in progress Inventory	Additional testing during training prep	Training to be updated	28 February 2017

behind	SCM	Spec complete - based on New SCM defined by UG. SIG meeting in October to finalise enhancements	More testing required	20 February 2017
in progress	SCM		Training to be updated	28 February 2017
in progress	Creditors		Development on track	29 December 2016
in progress	Creditors		Training to be updated	25 January 2016
in progress	AFS	Reuse from IN.sight	NT classifications impact?	01 March 2017
Billing		Enhancement requests logged by SIG for consideration	Development on track	29 March 2017
Billing		Delayed due to 6.x late release and include the SIG input	Testing/Training/Manual	25 April 2017
Tariff modelling		Reuse from IN.sight	Development	31 May 2017
Budget Projection from prior mSCOA years		Reuse from IN.sight		01 June 2017
Final Debt Management		Reuse from IN.sight		05 April 2017
in progress	Investments and Funding	Enhancement requests logged by SIG for consideration		15 April 2017
in progress	Assets			15 March 2017
Jobs and Vehicles				05 April 2017
MI		Some management reports logged by pilot for consideration	Review in reports	12 April 2017
Update final audit trail manual				17 April 2017
Costing		waiting on NT final paper, going with current design	Development on track	25 April 2017
Costing			Testing/Training/Manual	15 May 2017
vat indicator		waiting on NT final paper, going with current design		25 April 2017
vat process				15 May 2017