



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

## **Municipal Entity**

# **Quarterly Return Guidelines**

### **Purpose**

Each quarter every municipality must submit this return to National Treasury disclosing for that quarter:

1. any new municipal entity established, and
2. any municipal entity disestablished, and
3. changes to any of the details of an existing municipal entity, or
4. that there has been no changes to any entity (no changes to details previously submitted, no established, no disestablished), or
5. no municipal entity exists

### **Summary of the 6 steps to complete this return each quarter**

Step <b>1</b>	<b>Review existing entities;</b> AND
Step <b>2</b>	Complete a new return for each <b>new entity established</b> during the quarter. Each new entity must be allocated a sequential number (e.g. Entity Number 1, Entity Number 2, etc) following on from the previous number. No number should be repeated; AND
Step <b>3</b>	Complete a new return for <b>each entity disestablished</b> during the quarter, using the original sequential number allocated to that entity. The sequential number allocated to a disestablished entity must never be re-allocated to any other entity.
Step <b>4</b>	Complete a new return form for each existing entity where the details previously submitted have changed during the quarter, complete an entire new return for that entity <b>only</b> . The return must contain all details required in the return and not <b>just</b> the details that have changed. The <b>original</b> sequential number allocated to the entity must be used on this return; OR
Step <b>5</b>	If the municipality has entity(s) but from the review none of steps 2 - 4 has occurred complete a single return type 4 " <i>No changes to existing entity(s)</i> ", for this quarter;
Step <b>6</b>	If the municipality has no entity complete a single return type 5 "No entity"
Note:	After the "once off" submission of details on all existing entities as at 30 September 2006 do not resubmit details of existing entities each quarter, unless details change.

## Completing the return – details for the different return types

### ***Any new municipal entity established***

Where the municipality has no entity or it has existing entity(s) and during the quarter under review it established a new entity:

- select the return type “1. Entity established during this quarter”
- complete all fields
- in the “Entity Number” field allocate a unique sequential number that follows on from the last number allocated to an entity
- a separate return is submitted to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za) in respect of each new entity established during that quarter

### ***Any municipal entity disestablished***

Where the municipality has an existing entity(s) and during the quarter under review it disestablishes any of its entity(s):

- select the return type “2. Entity disestablished during this quarter”
- complete “Financial Year and Quarter”, “Municipality”, “Entity Number”, “Entity Name”, “Type of Entity”, “Main/Sub function”, “Date established”, “Date disestablished” and “Contact Person” fields
- When completing the “Entity Number” field insert the original unique sequential number allocated to the entity
- a separate return is submitted to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za) in respect of each entity disestablished during that quarter

### ***Changes to any of the details of an existing municipal entity***

Where the municipality has existing entity(s) and during the quarter under review any of the details previously disclosed to National Treasury changed:

- select the return type “3. Changes to detail of existing entity”
- complete all fields, not just those that have changed
- in the “Entity Number” field insert the original unique sequential number allocated to the entity
- a separate return is submitted to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za) in respect of each entity whose details have changed during that quarter

### ***No changes to any entity (no established, disestablished or changes to details)***

Where the municipality has an entity(s) but there were no changes during this quarter to the details previously disclosed or there was no entity established or disestablished:

- select the return type “4. No changes to existing entity(s)”
- complete “Financial Year and Quarter”, “Municipality” and “Contact Person” fields
- in the “Entity Number” field insert zero “0”
- a single return is submitted to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za)

### ***The municipality has no entity***

Where no entity exists:

- select the return type “5. No entity(s)”
- complete “Financial Year and Quarter”, “Municipality” and “Contact Person” fields
- in the “Entity Number” field insert zero “0”
- a single return is submitted to [lqdatabase@treasury.gov.za](mailto:lqdatabase@treasury.gov.za)

### ***Once-off submission of details on all existing entities (Quarter July - September 2006)***

Specifically for the quarter ending 30 September 2006:

- select the return type “6. Entity existing as at 30 September 2006 (once off)”
- complete all fields
- in the “Entity Number” field allocate a sequential number (e.g. Entity Number 1, Entity Number 2, etc). Enter this number in the cell “Entity Number”. This number remains

allocated to that specific entity even if it is later disestablished, and cannot be used again.

- a separate return must be completed for each entity of the municipality that exists as at 30 September 2006 and submitted to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za)

### **Multiple events occurring in the same quarter**

If during the same quarter there were several instances that occurred, e.g. two entities were established and an old entity disestablished and changes occurred to the details of an existing entity:

- complete a separate return in respect of each event. Select the relevant “return type” for that event and follow the instructions above;
- submit the completed returns in respect of each event to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za)

Information on municipal entities will be posted on the National Treasury website and a copy with updates sent to the Auditor-General and other oversight bodies from time to time.

## **When to submit**

Please submit this return as soon as possible after the end of the quarter but by no later than 30 calendar days after the end of each quarter.

<b>Quarter</b>	<b>Period</b>	<b>Due Date</b>
1	1 July – 30 September	30 October
2	1 October – 31 December	30 January
3	1 January – 31 March	30 April
4	1 April – 30 June	30 July

## **Format of the Return**

The return is an easy to use Excel spreadsheet, which must be completed electronically and reviewed by the municipal manager or a delegated senior finance official. The municipality is not required to submit a hard copy.

In the yellow shaded boxes enter the appropriate response against each question. A drop down selection has been provided in some instances, otherwise please complete each question using the format instructions shown in blue.

Municipalities should not change the layout or modify the design of the return, only the original template can be submitted as these are being monitored electronically. Any change to the template or missing fields will result in an automatic rejection requiring the form to be resubmitted.

## **Municipalities delegated to the Provincial Treasuries**

Municipalities delegated to the Provincial Treasuries must submit the Long Term Contract return form to the National Treasury ([lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za)). The National Treasury will copy the Provincial Treasury with this information.

## **Submission Process**

### **Electronic Submission**

1. The inbuilt macro will create a file name by simultaneously pressing **Shift+Ctrl+S** (with “**Caps Lock**” off) to invoke the macro. The return file will be automatically saved in your current working directory in the required format (Muncde\_ME\_ccyy\_Qn\_nnn.xls) according to the **Municipality Name**, **Financial year** and **quarter** selected from drop-down lists on the top of the return. Before saving the file please ensure you have

correctly selected the financial year, quarter, municipality name and entity number on the return.

- Muncde = Municipality Code
- ccy = Financial Year End (e.g. 2006 for 2005/06 financial year)
- Qn = Quarter (Q1, Q2, Q3 or Q4)
- nnn = Entity Number

2. The file will be saved with the following naming convention:

- GT001\_ME\_2005\_Q1\_1.xls (for the first entity)
- GT001\_ME\_2005\_Q1\_2.xls (for the second entity)
- GT001\_ME\_2005\_Q1\_0.xls (where no entity exists or there has been no entity established/disestablished or any changes to details of an existing entity(s))

3. Email the Excel (.xls) file to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za)