



**NATIONAL
TREASURY**

Grants and Subsidies Given (GSG)

(Version 200505_0900)

Purpose

The information in this return provides further detail to the grants given or paid line in the statement of financial performance. It will detail all operating and capital grants given to other municipalities or any other organisations.

Users will be able to: -

- highlight the recipients of grants made from the municipality
- enable national and provincial government departments to assess the extent and sources of grants and subsidies
- Grants may be paid (in cash) or given (in kind). All grants transferred to other municipalities (whether in cash or in kind) must be shown on this form. The receiving municipality must show an *identical amount* as being received on the return for grants and subsidies received.

Format of Return Form

This return will be specified as supporting documentation to be provided electronically to National Treasury along with the submission of the municipality's budget documentation that is tabled (draft budget) and approved.

Municipalities must not change the template. The database is expecting specific data with specific attributes. If this is not found, problems will arise. For example, do not add, delete or modify line items or functions. If unsure of exactly how to complete a template, contact lqdatabase@treasury.gov.za immediately and seek assistance.

- All figures are to be entered in whole Rands.

- All figures are to be entered as positive. This may require a change in sign if municipal systems record expenditure as negative.
- In the Financial **Year end** column, change the year end to the financial year end (e.g. 2005 for the year ended June 2005) from the drop down list
- Change **Muncde** to your own Municipal demarcation code from the drop down list.
- The third column shows the internal database code for the function and sub function. (0101 = function 01, sub-function 01). This cannot be changed.
- The fourth column shows the description for the Government Finance Statistics (GFS) function and sub-function. In order to complete this return, municipalities must already have completed the exercise of coding their chart of accounts against the Government Finance Statistics (GFS) sub functions. Separate guidelines exist for this. Please contact lgdatabase@treasury.gov.za for assistance. This cannot be changed.
- For each sub-function performed by the municipality, ensure that the selection in column E is made as to whether the sub-function is performed by a municipal entity or not.
- In column G select the municipal demarcation code of the municipality that will be receiving the grant from the drop down list. The name of the municipality will be automatically populated in column H.
- **NOTE:** Ensure the grant appears under the correct GFS sub-function. Any grants to other institutions should be summarised on the line item appropriate line item grants to other institutions.
- The shaded columns are the only columns that will be uploaded and these cells are protected to only allow values.
- Figures may be keyed in manually or populated through the use of look up tables or other similar method. However, formulas cannot be used in the shaded cells. To use look up tables or formula, utilise the unprotected cells to the right of the shaded cells. The furthest right cell before the unprotected cells contains a code, which can further assist with the use of look up tables. This code is a combination of the function code and the line item code. – Alternatively, comma separated value formats are available and municipalities wishing to utilise these should contact lgdatabase@treasury.gov.za.
- Information for four financial years must be provided. The example below relates to the information that must be provided in relation to the 2005/06 budget submission.
 - Estimated Year End - Is for the year ended June 2005
 - Budget Year – Is for the year ending June 2006
 - First Indicative Budget Year – Is for the year ending June 2007
 - Second Indicative Budget Year – Is for the year ending June 2008

- Only the information in the shaded cells will be uploaded. Municipalities may use the un-shaded cells to the left to enter further comparative information to assist with analysis.
- A separate worksheet called “Summary” is provided to assist municipalities with analysis and balancing. This is for information only and may be printed for record keeping purposes. This worksheet will not be uploaded to the database, is not protected and municipalities should exercise care if relying on this summary.

Notes

1. Districts performing functions on behalf of the municipalities, must show allocations given to municipalities BUT **must not** allocate grants to themselves. They must show under Grants and Subsidies which municipalities they allocate grants to.

Submission Process

Electronic Submission

Ensure the file is saved in the correct format (Muncde_GSG_ccyy_Y.xls) by selecting the correct **Year End** and **MunCode** from drop-down lists and using the inbuilt macro to automatically save using the correct file name. Simultaneously press **Shift+Ctrl+S** (with “**Caps Lock**” off) to invoke the macro. The file will be saved in the current active directory.

The file will be saved with the correct naming convention:

- GT001_GSG_2006_Y

Email the Excel (.xls) file to lgdatabase@treasury.gov.za with a subject heading of **Financial Reporting Database Input**.

Timing of Submission

The Return form is to be submitted electronically only

1. Immediately after the budget has been tabled and at the same time that draft budget documentation is submitted.
2. Immediately after the budget has been approved and at the same time that the approved budget documentation is submitted.