



**NATIONAL  
TREASURY**

# Grants and Subsidies Received (GSR)

(Version 200505\_0900)

## Purpose

The information in this return provides further detail to the grants received line in the statement of financial performance. It will detail all capital revenues and operating/capital grants and subsidies.

Users will be able to: -

- Understand the reliance on grants and subsidies for both operating and capital purposes;
- Track/audit grants within the intergovernmental system;
- Assess the financing generated through the disposal of capital assets;
- Enable national and provincial government departments to assess the extent and sources of grants and subsidies; and
- Understand which services use grants and subsidies.

## 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](mailto: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](mailto: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.
- The line items (see columns F and G) will be repeated for each sub-function. Complete figures for each sub-function as appropriate.
- The line items represent grant areas in terms of various grants transferred from provincial government national government and other sources as well as a section for proceeds from the sale of assets. These cannot be changed.
- 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](mailto: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.

## Submission Process

### Electronic Submission

Ensure the file is saved in the correct format (Muncde\_GSR\_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\_GSR\_2006\_Y

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