



**NATIONAL  
TREASURY**

# **Corporate Entity Return Form – MFMA s 178(2)**

**(Version 210405\_1300)**

## **Purpose**

Municipalities are required to complete this return form to comply with S178 (2) of the MFMA.

## **Format of Return Form**

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

Enter the appropriate response against each question using the drop down selection provided and/or follow the instructions on the form.

Municipalities should not change the template; only the original template will be uploaded.

The database is expecting specific data with specific attributes. If this is not found, problems will arise.

- Complete a separate return for each entity. Each entity must be allocated 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 the Corporate Entity for as long as it exists.
- A NIL return must be submitted where the municipality has no entities. To submit a NIL return, select the municipality, the financial year, the period and enter the Entity Number as zero (0). All others cells must be left blank.
- Complete each required cell as per the instructions on the return.

## Submission Process

### Electronic Submission

Ensure the file is saved in the correct format (Muncde\_CE\_ccyy\_Qn\_nnn.xls) by selecting the correct **MunCode**, **Financial year** and **period** from drop-down lists, entering the number of the municipal entity (zero (0) for a NIL return) 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. This will save the file in your current working directory. The **Muncode**, **Financial year** and **period** MUST be completed / selected to save correctly.

The file will be saved with the correct naming convention:

- GT001\_CE\_2005\_Q1\_1.xls (for the first entity)
- GT001\_CE\_2005\_Q1\_2.xls (for the second entity)
- GT001\_CE\_2005\_Q1\_0.xls (for a NIL return. Only municipalities with no previous corporate entities.)

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 initial due date for this return was 31 October 2004 and it is intended to request this information annually. The municipalities will only submit the CE form when requested to do so by National Treasury. However, the frequency of the form is Quarterly. National Treasury may request the submission every quarter or once a year in the quarter specified. ALL EXISTING Corporate Entities must be submitted for the requested quarter.

### **NOTE**

- Nil returns: Only valid if the municipality has NO previous registered CE's.
- No entity number may be re-used e.g. if entity number 3 stops, DO NOT re-use the number 3. Assign the next sequential number not already assigned to any new entities.