

Quarterly Borrowing Monitoring Return Form

(Version 210405.1300)

Purpose

In terms of Circular 26 of the Municipal Finance Management Act (MFMA), municipalities are required to submit the borrowing form upon completion. National Treasury (NT) uses this information to analyse the overall municipal borrowing market with a view to increasing access to capital for infrastructure. This will enable National Treasury to take proper analysis that informs policy developments on the overall municipal borrowing market. This will assist NT to provide sound advice to municipalities that intend to incur additional borrowings as required by section 46(3)(a)(i) of the MFMA.

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Format of Return Form

The return is an Excel spreadsheet with three worksheets (loans, bonds and instructions) and must be submitted electronically each quarter to National Treasury even if the municipality has no borrowings to report. The database is expecting specific data with specific attributes, the templates should not be changed. If this is not found, problems will arise. This return form must be submitted each quarter within 15 working days of the end of the quarter. Ensure the file is saved in the correct format (Muncode_BM_ccopy_Qn.xls) by selecting the correct MunCode, Financial year, period and NO in the case of a NL return from the drop-down lists. You may use the inbuilt macro to automatically save using the correct file name. Simultaneously press Shift+Ctrl+S (With "Caps Lock" off) to invoke the macro.

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

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Loans/ bonds worksheets

The loans worksheet requires each individual loan instrument to be listed and certain attributes for each completed. The columns are wide enough to display the full descriptions of the drop down lists. This worksheet has been protected.

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- All figures are to be entered in v
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The form is according to the municipal financial year

Column Heading	Instruction	
Municipal Code	Select Municipal Code from dropdown list	
Financial Year End	Select Financial Year from dropdown list	
Quarter	Select Quarter from dropdown list	
Loans	Select Yes for loans and No if no loans exist	
Loan Instr No.	The loan instrument number is the system number. This is a unique number and should always remain the same for a particular instrument.	
Muni loan ref No.	The municipal loan reference number is the number that the municipality and the lending institution use to identify the particular instrument.	
Start Date (ccyy/mm/dd)	The start date the loan must be completed in the format stated in the column heading	
Planned End Date (ccyy/mm/dd)	The end date the loan must be completed in the format stated in the column heading	
Term Unit	This is the autogenerated column that indicated whether the loan is a short or long term. Do not input data on this column.	
Term Value	This is the autogenerated column that indicated the tenure of the loan. Do not input data on this column.	
Principal Debt raised at the inception	The amount of the loan (capital). The amount should be typed in full rand currency.	
Council Resolution Date (ccyy/mm/dd)	The date of the council resolution for the particular loan.	
Loan/General Fees	All the administrative and other fees associated with the raising of the loan. This could be lender costs, advertising, consultant fees etc.	
Commitment Fees	Fees that a lender charges a borrower to keep a line of credit open, or to guarantee a loan at a certain future date even though the credit is not being used at that particular time.	
Debt Type	Select from the drop down list: ST - Bank Credit Draft (01). Overdrafts payable within 12 months ST - Other Short-Term Loans (02). Short term loans maturing within 12 months ST - Other Securities (06). Any other instrument that is maturing within 12 months and is not included in the list LT - Long-Term Loans (07). Loans maturing over 12 months and used to acquire/build Property, Plant and Equipment LT - Installment Credit (09). Higher Purchase instalment. LT - Finance Leases (09). This is an agreement between a finance institution and a municipality whereby the municipality is given use of an asset for a period of time. The municipality must keep the asset for the full period of time. LT - Other Securities (14). Any other instrument not included in the list that that is used to finance capital assets and matures over 12 months.	
Debt Raised for Security	Select from the drop down list.	
Loan Source	Select from the drop down list.	
Institution	Select from the drop down list.	
Loan Purpose	Select from the drop down list.	
Amortization Structure	Select from the drop down list.	
Type of Interest	Select from the drop down list.	
Timing of Interest payment	Select from the drop down list.	
Columns T – Y apply to Quarter and Financial year selected to report on.		
% Interest Rate (2 dec) Per Annum	Interest rate charged that Quarter	
Interest Paid This Quarter	Amount of interest in Rand value that was paid that quarter	
Balance at Begin of Quarter	Opening balance at the beginning of Quarter	
Debt Repaid or redeemed This Quarter	From the total amount that was paid to service the debt, how much of it has contributed into reducing the principal or capital that	
Additional Principal Accrued This Quarter	Any additional drawdowns claimed that Quarter	
Balance at End of Quarter	Closing balance at end of Quarter	

Bond worksheet

This section describes the columns that are specific to bonds only

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Arranger Fees	Fees paid to the lead arranger of the bond
Bond Type	Select from the drop down list
Bond Raised for	Select from the drop down list.
Name of Lead Arranger	Name of the bank that arranged the bond
Bond Purpose	Select from the drop down list
% Coupon Rate (2 dec) Per Annum	Coupon rate paid at date of issuing the bond

LINE	ACCOUNT	DESCRIPTION	AMOUNT	CHECK	BALANCE	DATE	INITIALS
1	100000	100000	0.00		0.00		
2	200000	200000	0.00		0.00		
3	300000	300000	0.00		0.00		
4	400000	400000	0.00		0.00		
5	500000	500000	0.00		0.00		
6	600000	600000	0.00		0.00		
7	700000	700000	0.00		0.00		
8	800000	800000	0.00		0.00		
9	900000	900000	0.00		0.00		
10	1000000	1000000	0.00		0.00		
11	1100000	1100000	0.00		0.00		
12	1200000	1200000	0.00		0.00		
13	1300000	1300000	0.00		0.00		
14	1400000	1400000	0.00		0.00		
15	1500000	1500000	0.00		0.00		
16	1600000	1600000	0.00		0.00		
17	1700000	1700000	0.00		0.00		
18	1800000	1800000	0.00		0.00		
19	1900000	1900000	0.00		0.00		
20	2000000	2000000	0.00		0.00		
21	2100000	2100000	0.00		0.00		
22	2200000	2200000	0.00		0.00		
23	2300000	2300000	0.00		0.00		
24	2400000	2400000	0.00		0.00		
25	2500000	2500000	0.00		0.00		
26	2600000	2600000	0.00		0.00		
27	2700000	2700000	0.00		0.00		
28	2800000	2800000	0.00		0.00		
29	2900000	2900000	0.00		0.00		
30	3000000	3000000	0.00		0.00		
31	3100000	3100000	0.00		0.00		
32	3200000	3200000	0.00		0.00		
33	3300000	3300000	0.00		0.00		
34	3400000	3400000	0.00		0.00		
35	3500000	3500000	0.00		0.00		
36	3600000	3600000	0.00		0.00		
37	3700000	3700000	0.00		0.00		
38	3800000	3800000	0.00		0.00		
39	3900000	3900000	0.00		0.00		
40	4000000	4000000	0.00		0.00		
41	4100000	4100000	0.00		0.00		
42	4200000	4200000	0.00		0.00		
43	4300000	4300000	0.00		0.00		
44	4400000	4400000	0.00		0.00		
45	4500000	4500000	0.00		0.00		
46	4600000	4600000	0.00		0.00		
47	4700000	4700000	0.00		0.00		
48	4800000	4800000	0.00		0.00		
49	4900000	4900000	0.00		0.00		
50	5000000	5000000	0.00		0.00		
51	5100000	5100000	0.00		0.00		
52	5200000	5200000	0.00		0.00		
53	5300000	5300000	0.00		0.00		
54	5400000	5400000	0.00		0.00		
55	5500000	5500000	0.00		0.00		
56	5600000	5600000	0.00		0.00		
57	5700000	5700000	0.00		0.00		
58	5800000	5800000	0.00		0.00		
59	5900000	5900000	0.00		0.00		
60	6000000	6000000	0.00		0.00		
61	6100000	6100000	0.00		0.00		
62	6200000	6200000	0.00		0.00		
63	6300000	6300000	0.00		0.00		
64	6400000	6400000	0.00		0.00		
65	6500000	6500000	0.00		0.00		
66	6600000	6600000	0.00		0.00		
67	6700000	6700000	0.00		0.00		
68	6800000	6800000	0.00		0.00		
69	6900000	6900000	0.00		0.00		
70	7000000	7000000	0.00		0.00		
71	7100000	7100000	0.00		0.00		
72	7200000	7200000	0.00		0.00		
73	7300000	7300000	0.00		0.00		
74	7400000	7400000	0.00		0.00		
75	7500000	7500000	0.00		0.00		
76	7600000	7600000	0.00		0.00		
77	7700000	7700000	0.00		0.00		
78	7800000	7800000	0.00		0.00		
79	7900000	7900000	0.00		0.00		
80	8000000	8000000	0.00		0.00		
81	8100000	8100000	0.00		0.00		
82	8200000	8200000	0.00		0.00		
83	8300000	8300000	0.00		0.00		
84	8400000	8400000	0.00		0.00		
85	8500000	8500000	0.00		0.00		
86	8600000	8600000	0.00		0.00		
87	8700000	8700000	0.00		0.00		
88	8800000	8800000	0.00		0.00		
89	8900000	8900000	0.00		0.00		
90	9000000	9000000	0.00		0.00		
91	9100000	9100000	0.00		0.00		
92	9200000	9200000	0.00		0.00		
93	9300000	9300000	0.00		0.00		
94	9400000	9400000	0.00		0.00		
95	9500000	9500000	0.00		0.00		
96	9600000	9600000	0.00		0.00		
97	9700000	9700000	0.00		0.00		
98	9800000	9800000	0.00		0.00		
99	9900000	9900000	0.00		0.00		
100	10000000	10000000	0.00		0.00		

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BM: EXTERNAL DEBT CREATED, REPAID OR REDEEMED AND EXPECTED BORROWING

Municipality	Year End	2020	Timing of	Coupon	Balance	Outstanding	Balance
Bond	2020	Instrument	of	Rate (to	at Begin	at End	at End
No.	Code	Payment	Per Annum	Quarter	of Quarter	This Quarter	of Quarter
			(Rate)	(Rate)	(Rate)	(Rate)	(Rate)
1							
2							
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BM: EXTERNAL DEBT CREATED, REPAYD OR REDEEMED AND EXPECTED BORROWING

Municipality	Year End	Quarter	Bonds	Issued	Redeemed	Expected	Net	Balance	Interest	Principal	Face	Rate	Maturity	Structure	Type	Security	Name of Lead Arranger	Bank	Purpose	Appraisal	Structure	Type of
GT143	2020/02/01	Q4	No.	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Instrument	Bond Code	Start Date	End Date	Year-Month	Value	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
61					0																	
62					0																	
63					0																	
64					0																	
65					0																	
66					0																	
67					0																	
68					0																	
69					0																	
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73					0																	
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75					0																	
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90					0																	
91					0																	
92					0																	
93					0																	
94					0																	
95					0																	
96					0																	
97					0																	
98					0																	
99					0																	
100					0																	
TOTAL					0																	

BM: EXTERNAL DEBT CREATED, REPAY OR REDEEMED AND EXPECTED BORROWING

Municipality	Year End	2020	Timing of coupon payments	Coupon Rate (%) Per Annum	Coupon Paid This Quarter (thru)	Balance at Begin of Quarter (thru)	Debt Repaid or redeemed This Quarter (thru)	Balance at End of Quarter (thru)
GT423								
	61							0
	62							0
	63							0
	64							0
	65							0
	66							0
	67							0
	68							0
	69							0
	70							0
	71							0
	72							0
	73							0
	74							0
	75							0
	76							0
	77							0
	78							0
	79							0
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	81							0
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	83							0
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	86							0
	87							0
	88							0
	89							0
	90							0
	91							0
	92							0
	93							0
	94							0
	95							0
	96							0
	97							0
	98							0
	99							0
	100							0
	TOTAL			0	0	0	0	0