



Chapter 5

Financial Performance

Statement of Financial Position

Audited Financial Statements

5.1 Statements of Financial Performance

Figure / Table 5.1: Statement of Financial Performance

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	26	131 767 672	128 721 443
Rental of facilities and equipment	27	369 345	331 864
Interest received (trading)	28	37 978 056	24 341 499
Other income	29	1 034 734	1 475 690
Interest received - investment	30	1 049 246	1 101 572
Total revenue from exchange transactions		172 199 053	155 972 068
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	31	17 799 341	16 221 966
Transfer revenue			
Government grants & subsidies	32	131 086 112	145 433 408
Public contributions and donations	33	14 987	8 942 783
Fines	34	165 740	216 310
Total revenue from non-exchange transactions		149 066 180	170 814 467
Total revenue		321 265 233	326 786 535
Expenditure			
Employee related costs	35	(100 420 395)	(80 810 390)
Remuneration of councillors	36	(7 701 653)	(6 891 541)
Depreciation and amortisation	37	(58 737 567)	(58 502 541)
Finance costs	38	(16 591 267)	(10 202 243)
Lease rentals on operating lease		(2 986 803)	(5 547 174)
Debt Impairment	40	(93 782 537)	(83 419 298)
Repairs and maintenance		(12 487 007)	(18 427 332)
Bulk purchases	42	(48 198 317)	(43 817 910)
Contracted services	43	(6 895 484)	(11 399 862)
General expenses	44	(35 611 167)	(49 138 817)
Total expenditure		(383 412 197)	(368 157 108)
Operating deficit		(62 146 964)	(41 370 573)
Loss on disposal of assets and liabilities	45	(1 712 338)	-
Fair value adjustments	46	5 500	(25 963)
Actuarial gains/losses	22	1 704 000	61 000
		(2 838)	35 037
Deficit for the year		(62 149 802)	(41 335 536)

Figure / Table 5.2: Statement of Financial Position

Nketoana Local Municipality

(Registration number FS193)
Annual Financial Statements for the year ended 30 June 2017

Statement of Financial Position as at 30 June 2017

Figures in Rand	Note(s)	2017	2016 Restated*
Assets			
Current Assets			
Inventories	4	565 621	608 278
Receivables from exchange transactions	5	1 647 443	-
Receivables from non-exchange transactions	6	1 857 513	1 728 142
VAT receivable	7	1 763 881	1 763 881
Consumer debtors	8	18 996 824	18 028 765
Cash and cash equivalents	9	1 882 935	3 104 182
		26 714 217	25 233 248
Non-Current Assets			
Biological assets that form part of an agricultural activity	10	45 000	24 513
Investment property	11	13 966 722	13 877 904
Property, plant and equipment	12	990 091 581	1 004 970 006
Intangible assets	13	49 371	65 598
Heritage assets	14	529 800	529 800
Other financial assets	15	4 892 128	4 587 776
Long-term deposit	16	2 018 500	2 018 500
		1 011 593 102	1 026 074 097
Total Assets		1 038 307 319	1 051 307 345
Liabilities			
Current Liabilities			
Other financial liabilities	17	2 188 650	1 349 442
Finance lease obligation	18	214 464	181 599
Payables from exchange transactions	19	216 386 738	163 779 084
VAT payable	20	8 461 157	13 545 356
Consumer deposits	21	1 401 912	1 348 785
Employee benefit obligation	22	530 000	422 000
Unspent conditional grants and receipts	23	-	92 019
Bank overdraft	9	4 363 174	1 849 777
		233 546 095	182 568 062
Non-Current Liabilities			
Other financial liabilities	17	6 649 242	7 806 024
Finance lease obligation	18	253 277	467 740
Employee benefit obligation	22	10 099 000	11 033 000
Provisions	24	8 562 476	8 109 003
		25 563 995	27 415 767
Total Liabilities		259 110 090	209 983 829
Net Assets		779 197 229	841 323 516
Accumulated surplus	25	779 197 229	841 323 516

Figure / Table 5.3: Statement of changes in assets

Nketoana Local Municipality

(Registration number FS193)
Annual Financial Statements for the year ended 30 June 2017

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Opening balance as previously reported	883 931 670	883 931 670
Adjustments		
Correction of errors	(1 272 618)	(1 272 618)
Balance at 01 July 2015 as restated*	882 659 052	882 659 052
Changes in net assets		
Deficit for the year	(41 335 536)	(41 335 536)
Total changes	(41 335 536)	(41 335 536)
Opening balance as previously reported	842 666 909	842 666 909
Adjustments		
Correction of errors	(1 319 878)	(1 319 878)
Restated* Balance at 01 July 2016 as restated*	841 347 031	841 347 031
Changes in net assets		
Deficit for the year	(62 149 802)	(62 149 802)
Total changes	(62 149 802)	(62 149 802)
Balance at 30 June 2017	779 197 229	779 197 229

5.2 Grants

Figure / Table 5.4: Grants

Nketoana Local Municipality

(Registration number FS193)
Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
23. Unspent conditional grants and receipts		
Unspent conditional grants and receipts comprises of:		
Unspent conditional grants and receipts		
Municipal Finance Management Grant	-	92 019
Movement during the year		
Balance at the beginning of the year	92 019	1 091 381
Additions during the year	52 335 112	64 824 046
Income recognition during the year	(52 427 131)	(65 823 408)
	-	92 019

See note 32 for reconciliation of grants from National/Provincial Government.

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
32. Government grants and subsidies		
Operating grants		
Equitable Share	78 751 000	80 039 000
Municipal System Improvement Grant	1 096 491	930 000
Municipal Finance Management Grant	1 717 019	3 302 081
Local Government Sector Education Training Authority Grant	-	141 640
Expanded Public Works Programme Grant	1 023 000	1 156 000
	82 587 510	85 568 721
Capital grants		
Municipal Infrastructure Grant	26 718 000	24 633 000
Regional Bulk Infrastructure Grant	21 780 602	33 171 406
Eskom Electrification Grant	-	2 060 281
	48 498 602	59 864 687
	131 086 112	145 433 408
Conditional and Unconditional		
Included in above are the following grants and subsidies received:		
Conditional grants received	52 335 112	143 591 308
Unconditional grants received	78 751 000	80 538 281
	131 086 112	224 129 589
Equitable Share		
Current-year receipts	78 751 000	80 039 000
Transferred to revenue	(78 751 000)	(80 039 000)
	-	-
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. The Equitable Share is an unconditional grant and is utilised to assist the local municipalities to undertake service delivery.		
Municipal Systems Improvement Grant		
Current-year receipts	1 096 491	930 000
Conditions met - transferred to revenue	(1 096 491)	(930 000)
	-	-
Municipal Finance Management Grant		
Balance unspent at beginning of year	92 019	544 100
Current-year receipts	1 625 000	1 600 000
Conditions met - transferred to revenue	(1 717 019)	(2 052 081)
	-	92 019
Conditions still to be met - remain liabilities (see note 23).		
Local Government Sector Education Training Authority Grant		
Current-year receipts	-	141 640
Conditions met - transferred to revenue	-	(141 640)
	-	-

5.3 Assets

Figure / Table 5.5: Assets

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Statement of Financial Position as at 30 June 2017

Figures in Rand	Note(s)	2017	2016 Restated*
Assets			
Current Assets			
Inventories	4	565 621	608 278
Receivables from exchange transactions	5	1 647 443	-
Receivables from non-exchange transactions	6	1 857 513	1 728 142
VAT receivable	7	1 763 881	1 763 881
Consumer debtors	8	18 996 824	18 028 765
Cash and cash equivalents	9	1 882 935	3 104 182
		26 714 217	25 233 248
Non-Current Assets			
Biological assets that form part of an agricultural activity	10	45 000	24 513
Investment property	11	13 966 722	13 877 904
Property, plant and equipment	12	990 091 581	1 004 970 006
Intangible assets	13	49 371	65 598
Heritage assets	14	529 800	529 800
Other financial assets	15	4 892 128	4 587 776
Long-term deposit	16	2 018 500	2 018 500
		1 011 593 102	1 026 074 097
Total Assets		1 038 307 319	1 051 307 345

5.4 Basic Service Delivery

Figure / Table 5.6: Basic Service Delivery

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
8. Consumer debtors (exchange transactions)		
Gross balances		
Electricity	11 858 055	11 490 409
Water	91 371 252	78 970 306
Sewerage	46 031 409	44 050 325
Refuse	51 472 625	49 336 156
Sundry debtors	156 325 506	133 055 363
Housing rental	308 238	340 967
	357 367 085	317 243 526
Less: Allowance for impairment		
Electricity	(6 573 057)	(5 758 601)
Water	(85 642 696)	(73 970 239)
Sewerage	(44 136 580)	(42 287 525)
Refuse	(49 795 793)	(47 914 863)
Sundry debtors	(151 914 159)	(128 942 886)
Housing rental	(307 976)	(340 647)
	(338 370 261)	(299 214 761)
Net balance		
Electricity	5 284 998	5 731 808
Water	5 728 556	5 000 067
Sewerage	1 894 829	1 762 800
Refuse	1 676 832	1 421 293
Sundry debtors	4 411 347	4 112 477
Housing rental	262	320
	18 996 824	18 028 765
Electricity		
Current (0 -30 days)	5 284 998	4 683 945
31 - 60 days	-	376 933
61 - 90 days	-	281 625
91 - 120 days	-	234 431
121 - 365 days	-	154 874
	5 284 998	5 731 808
Water		
Current (0 -30 days)	5 728 556	2 666 866
31 - 60 days	-	255 394
61 - 90 days	-	208 693
91 - 120 days	-	168 516
121 - 365 days	-	187 166
> 365 days	-	1 513 432
	5 728 556	5 000 067
Sewerage		
Current (0 -30 days)	1 894 829	546 283
31 - 60 days	-	156 591
61 - 90 days	-	130 065
91 - 120 days	-	77 940
121 - 365 days	-	67 238
> 365 days	-	784 683
	1 894 829	1 762 800

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
8. Consumer debtors (exchange transactions) (continued)		
Refuse		
Current (0 -30 days)	1 676 832	331 174
31 - 60 days	-	131 109
61 - 90 days	-	108 934
91 - 120 days	-	80 730
121 - 365 days	-	71 183
> 365 days	-	698 163
	1 676 832	1 421 293
Sundry debtors		
Current (0 -30 days)	4 411 347	1 506 491
31 - 60 days	-	446 582
61 - 90 days	-	430 416
91 - 120 days	-	383 191
121 - 365 days	-	398 181
> 365 days	-	947 616
	4 411 347	4 112 477
Housing rental		
> 365 days	262	320

Component A: Capital Budget

Figure / Table 5.7: Capital expenditure

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand 2017 2016

11. Investment property (continued)

Reconciliation of investment property - 2016

	Opening balance	Additions	Disposals	Transfers	Total
Investment property	13 877 904	-	-	-	13 877 904

Pledged as security

Investment property is not pledged as security.

There are no restrictions on the remittance of revenue and proceeds on disposals relating to investment property.

There are no contractual obligations to repair, maintain, enhance, purchase, construct or develop investment property.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

12. Property, plant and equipment

	2017			2016		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	17 838 185	-	17 838 185	17 838 185	-	17 838 185
Buildings	236 735 600	(117 299 436)	119 436 164	223 933 949	(111 575 446)	112 358 503
Infrastructure	1 495 156 297	(814 719 974)	680 436 323	1 472 840 952	(766 095 135)	706 745 817
Other property, plant and equipment	17 432 898	(9 306 966)	8 125 932	16 675 764	(8 237 714)	8 438 050
Landfill sites	21 868 937	(2 409 653)	19 459 284	21 868 937	(1 763 924)	20 105 013
Leased assets	649 339	(233 643)	415 696	649 339	(17 197)	632 142
Work-in-progress	144 379 997	-	144 379 997	138 852 296	-	138 852 296
Total	1 934 061 253	(943 969 672)	990 091 581	1 892 659 422	(887 689 416)	1 004 970 006

Reconciliation of property, plant and equipment - 2017

	Opening balance	Difference	Additions	Disposals	Transfers	Depreciation	Impairment loss
Land	17 838 185	-	-	-	-	-	-
Buildings	112 358 503	-	-	(37 661)	12 899 774	(5 784 452)	-
Infrastructure	706 745 817	-	-	(1 540 551)	25 698 530	(50 466 501)	(97)
Other property, plant and equipment	8 438 050	-	1 563 104	(267 981)	-	(1 607 241)	-
Landfill sites	20 105 013	-	-	-	-	(645 729)	-
Leased assets	632 142	-	-	-	-	(216 446)	-
Work-in-progress	138 852 296	998 712	42 777 522	-	(38 248 533)	-	-
	1 004 970 006	998 712	44 340 626	(1 846 193)	349 771	(58 720 369)	(97)

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand 2017 2016

12. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	17 838 185	-	-	-	-	-	17 838 18
Buildings	104 602 038	-	-	13 273 090	(5 516 625)	-	112 358 50
Infrastructure	738 370 690	-	-	18 901 824	(50 526 697)	-	706 745 81
Other property, plant and equipment	9 922 268	864 458	(587 073)	-	(1 761 603)	-	8 438 05
Landfill sites	20 750 741	-	-	-	(645 728)	-	20 105 01
Leased assets	-	649 339	-	-	(17 197)	-	632 14
Work-in-progress	112 991 998	58 035 212	-	(32 174 914)	-	-	138 852 29
	1 004 475 920	59 549 009	(587 073)	-	(58 467 850)	-	1 004 970 00

Assets subject to finance lease (Net carrying amount)

Office equipment	415 696	632 142
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A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Component B: Cash Flow Management and Investments

5.5 Cash flows

Figure / Table 5.8: Cash flows

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Cash Flow Statement

Figures in Rand	Note(s)	2017	2016 Restated*
Cash flows from operating activities			
Receipts			
Taxation		15 278 681	16 673 984
Sale of goods and services		77 272 430	69 183 916
Grants		130 046 737	153 427 832
Interest income		1 049 246	1 101 572
		223 647 094	240 387 304
Payments			
Employee costs		(107 244 048)	(87 354 931)
Suppliers		(58 530 628)	(83 851 120)
Finance costs		(16 591 267)	(10 202 243)
		(182 365 943)	(181 408 294)
Undefined difference compared to the cash generated from operations note		998 712	-
Net cash flows from operating activities	48	42 279 863	58 979 010
Cash flows from investing activities			
Purchase of property, plant and equipment	12	(44 340 626)	(59 549 009)
Proceeds from sale of property, plant and equipment	12	133 855	587 073
Purchase of other intangible assets	13	-	(27 582)
Movement in financial assets		(304 352)	(281 971)
Purchase of biological assets that form part of an agricultural activity	10	(5 500)	-
Net cash flows from investing activities		(44 516 623)	(59 271 489)
Cash flows from financing activities			
Repayment of other financial liabilities		(317 574)	(812 885)
Movement in finance lease liability		(181 598)	649 339
Net cash flows from financing activities		(499 172)	(163 546)
Net increase/(decrease) in cash and cash equivalents		(2 735 932)	(456 025)
Cash and cash equivalents at the beginning of the year		1 254 405	1 710 430
Cash and cash equivalents at the end of the year	9	(1 481 527)	1 254 405

5.6 Investments

Figure / Table 5.9: Investments

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand 2017 2016

11. Investment property

	2017			2016		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	13 966 722	-	13 966 722	13 877 904	-	13 877 904

Reconciliation of investment property - 2017

	Opening balance	Additions	Disposals	Transfers	Total
Investment property	13 877 904	-	-	88 818	13 966 722

30. Investment revenue

Interest revenue

Bank	1 049 246	1 100 347
Interest received - other	-	1 225
	1 049 246	1 101 572

5.7 Borrowing

Figure / Table 5.10: Borrowing

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
9. Cash and cash equivalents		
Current liabilities	(4 363 174)	(1 849 777)
	(2 480 239)	1 254 405

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2017	30 June 2016	30 June 2015	30 June 2017	30 June 2016	30 June 2015
ABSA - Operating account - 2170560119	790 131	264 220	2 328 216	(5 158 916)	101 374	(2 674 673)
ABSA - Banktel account - 2170142538	260 532	57 397	173 334	795 742	(678 533)	196 807
ABSA Call account - 90741555973	565 673	1 872 020	1 725 063	565 673	1 872 020	1 725 063
Old Mutual - 5208945	521 270	521 270	521 270	521 270	521 270	521 270
Total	2 137 606	2 714 907	4 747 883	(3 276 231)	1 816 131	(231 533)

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
Financial assets pledged as collateral		
Collateral		
Carrying value of financial assets pledged as collateral for liabilities or contingent liabilities	4 559 240	4 275 191
16. Long-term deposit		
Non-current deposit	2 018 500	2 018 500
The long-term deposit is held by ESKOM for the upgrade done by the municipality to the electricity network.		
No interest is earned on the deposit.		
17. Other financial liabilities		
At amortised cost		
Bank loan	7 543 785	7 231 214
The Development Bank of Southern Africa Limited		
Bank loan	1 294 107	1 222 090
The Development Bank of Southern Africa Limited		
Other loan	-	702 162
Grainfield Chickens Proprietary Limited		
	8 837 892	9 155 466
Total other financial liabilities	8 837 892	9 155 466
Development Bank of South Africa		
Loan 1		
The original loan amount was R 9,600,000 repayable over a 20 year period with a redemption date of 31 December 2024.		
Loan 2		
The original loan amount was R 1,600,000 repayable over a 20 year period with a redemption date of 31 December 2024.		
In 2016/2017 repayments on the DBSA loans were not made as per loan agreement. The default was not remedied and the terms were not renegotiated before the financial statements were authorized for issue.		
Grainfield Chickens		
The loan was settled in 2016/2017. Interest charged was linked to the prime interest rate. Monthly municipal fees were deducted as repayments on the loan.		
Non-current liabilities		
At amortised cost	6 649 242	7 806 024

Component C: Disclosure of Staff Remuneration

Figure / Table 5.11: Disclosure of staff remuneration

Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
35. Employee related costs		
Basic	63 416 950	51 703 164
Bonus	3 783 882	3 317 436
Medical aid - company contributions	2 374 841	1 973 601
UIF	699 635	543 300
WCA	139 299	139 326
SDL	884 727	711 289
Leave pay and bonus provision	1 203 039	373 817
SALGA contributions	49 529	39 652
Defined contribution plans	1 165 000	996 000
Travel, car, accommodation, subsistence and other allowances	3 305 321	2 815 066
Overtime payments	7 391 581	5 260 317
Acting allowances	1 910 075	1 395 940
Housing benefits and allowances	1 191 746	419 862
Pension	9 730 022	8 668 340
Standby allowances	2 256 836	1 677 552
Telephone and other allowances	917 912	775 728
	100 420 395	80 810 390

The *leave pay and bonus provision* comprises of the year-on-year movements in the leave and bonus provisions. Please refer to note 19 for more detail on these provisions.

Remuneration of Executive Directors

Remuneration of Acting Accounting Officer

Annual remuneration	48 182	-
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Remuneration of Accounting Officer

Annual remuneration	1 028 560	851 970
Car allowance	188 000	192 000
Bonus	163 500	89 000
Other allowances	121 239	130 651
Contributions to UIF, medical and pension funds	228 947	255 487
	1 730 246	1 519 108

Remuneration of Acting Chief Financial Officer

Annual remuneration	328 269	299 374
Acting allowance	348 368	283 265
Car allowance	130 662	130 662
Bonus	26 445	24 948
Other allowances	21 913	19 378
Contributions to UIF, medical and pension funds	172 049	160 942
	1 027 706	918 569

Remuneration of Executive Director - Corporate Services

Annual remuneration	926 875	858 545
Acting allowance	-	15 600
Car allowance	39 500	36 000
Bonus	54 000	52 500
Other allowances	44 702	122 312
Contributions to UIF, medical and pension funds	3 569	-
	1 068 646	1 084 957

Remuneration of Executive Director - Technical Services

Annual remuneration	764 759	682 669
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Nketoana Local Municipality

(Registration number FS193)

Annual Financial Statements for the year ended 30 June 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
35. Employee related costs (continued)		
Car allowance	104 667	133 333
Bonus	58 383	49 462
Other allowances	144 944	122 663
Contributions to UIF, medical and pension funds	3 569	3 569
	1 076 322	991 696
Remuneration of Executive Director - Community Services		
Annual remuneration	874 875	830 770
Car allowance	91 000	79 000
Bonus	54 000	48 000
Other allowances	44 477	33 400
Contributions to UIF, medical and pension funds	38 188	35 296
	1 102 540	1 026 466
36. Remuneration of councillors		
Salaries	6 030 940	5 046 528
Mayor	546 865	579 501
Bonuses	33 870	33 689
Car and other allowances	1 089 978	1 231 823
	7 701 653	6 891 541
In-kind benefits		
The Mayor and Speaker are full-time employees of the Municipality. Each is provided with an office and secretarial support at the cost of the Council.		
The Mayor and Speaker have the use of Council owned vehicles for official duties.		
The Mayor and Speaker have the use of Council owned laptops and tablets.		
Councillor remuneration is in line with the upper limits that is Gazetted by the Department of Cooperative Governance and the framework envisaged in section 219 of the Constitution.		
Mayor	774 008	778 880
Executive Committee	1 534 404	1 413 860
Councillors	3 242 804	3 037 721
Speaker	698 529	630 608
	6 249 745	5 861 069
37. Depreciation and amortisation		
Property, plant and equipment	58 721 340	58 467 853
Intangible assets	16 227	34 688
	58 737 567	58 502 541
38. Finance costs		
Non-current borrowings	492 069	986 227
Trade and other payables	15 550 483	8 476 824
Other interest paid	548 715	739 192
	16 591 267	10 202 243