

Nketoana Local Municipality

Annual Financial Statements for the year ended 30 June 2013

Accounting Policies

1.23 Internal reserves (continued)

Government grant reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/deficit to the Government Grants Reserve equal to the Government Grant recorded as revenue in the statement of financial performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit.

The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus.

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/deficit.

1.24 Budget information

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.25 Related parties

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

Key management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

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Accounting Policies

1.26 Commitments

Commitments represents goods and services that have been ordered, but for which no delivery has taken place at the reporting date. These amounts are not recognised in the financial position as a liability or as expenditure in the statement of financial performance, but however disclose as part of note to the financial statements.

Approved and Contracted.

Where the expenditure has been approved and the contract has been awarded at the reporting date.

Approved but not yet contracted commitments.

Where the expenditure has been approved (Budgeted) and the contracted as yet to be awarded or is awaiting finalisation at the reporting date.

1.27 Level of rounding.

Due to the utilisation of the rounding level function of Case Ware programme balances were affected by rounding off to the nearest rand.

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Figures in Rand	2013	2012
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2. Changes in accounting policy

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice on a basis consistent with the prior year except for the adoption of the following;

Prepaid Electricity Sales

During the year, the municipality changed its accounting policy with respect to the treatment of revenue recognition for prepaid electricity on the consumption basis. In order to conform with the benchmark treatment in of GRAP 9. The municipality now can with more reliable and more relevant information determine the electricity not consumed at year end for account for the deferred revenue on prepaid sales.

The accounting treatment of prepaid electricity are consequently applied prospectively as there is no practical reliable information to determine the unused units in the previous years.

The effect on the current period are disclose in note 13.

3. New standards and interpretations

3.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
<ul style="list-style-type: none"> • GRAP 23: Revenue from Non-exchange Transactions 	01 April 2012	Impact on annual financial statements will minimal
<ul style="list-style-type: none"> • GRAP 24: Presentation of Budget Information in the Financial Statements 	01 April 2012	Impact on annual financial statements will reflect in the Statement of Comparison of Budget and Actual Amounts and appendix E.
<ul style="list-style-type: none"> • GRAP 103: Heritage Assets 	01 April 2012	It is unlikely that the standard will have a material impact on the municipal entity's annual financial statements.
<ul style="list-style-type: none"> • GRAP 21: Impairment of non-cash-generating assets 	01 April 2012	It is unlikely that the standard will have a material impact on the municipal entity's annual financial statements.
<ul style="list-style-type: none"> • GRAP 26: Impairment of cash-generating assets 	01 April 2012	Impact on annual financial statements will minimal
<ul style="list-style-type: none"> • GRAP 104: Financial Instruments 	01 April 2012	Impact on annual financial statements will minimal

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3. New standards and interpretations (continued)

3.2 Standards and Interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2013 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 18: Segment Reporting	01 April 2013	Unlikely to have a impact.
• GRAP 25: Employee benefits	01 April 2013	Unlikely to have a impact.
• GRAP 105: Transfers of functions between entities under common control	01 April 2014	Unlikely to have a impact.
• GRAP 106: Transfers of functions between entities not under common control	01 April 2014	Unlikely to have a impact.
• GRAP 107: Mergers	01 April 2014	Unlikely to have a impact.
• GRAP 20: Related parties	01 April 2013	It is likely that the standard will have minimal impact on the municipality entity's annual financial statements. The impact will be reflected in the related party note in the financial statement.
• IGRAP 11: Consolidation – Special purpose entities	01 April 2014	Unlikely to have a impact.
• IGRAP 12: Jointly controlled entities – Non-monetary contributions by ventures	01 April 2014	Unlikely to have a impact.
• GRAP 6 (as revised 2010): Consolidated and Separate Financial Statements	01 April 2014	Unlikely to have a impact.
• GRAP 7 (as revised 2010): Investments in Associates	01 April 2014	Unlikely to have a impact.
• GRAP 8 (as revised 2010): Interests in Joint Ventures	01 April 2014	Unlikely to have a impact.

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Figures in Rand	2013	2012
4. Inventories		
Consumable store - at cost	117 274	80 691
Water	184 068	130 815
	301 342	211 506
5. Receivables from non-exchange transactions		
Auction fees	253 572	-
Other debtors	7 131 717	3 844 471
ABSA Bank	1 078 004	1 078 004
Outstanding traffic fines	7 150	9 750
15 days water billing	1 013 437	627 858
15 days electricity billing	424 508	511 192
Prepaid expenses	136 500	6 926
	10 044 888	6 078 201
6. VAT receivable		
VAT	3 469 164	3 502 201
<p>VAT is payable on the cash basis. VAT is paid over to SARS only once payment is received from debtors and claimed from SARS once suppliers have been paid. This amount is the net effect of municipalities control accounts for debtors and creditors</p>		
7. Receivables for exchange transaction		
Gross balances		
Rates	32 650 103	17 178 939
Electricity	6 893 713	6 400 288
Water	42 875 435	35 900 926
Sewerage	33 830 189	31 922 637
Refuse	39 650 722	37 170 868
Other	73 264 639	75 983 055
Housing rental	507 409	605 613
	229 672 210	205 162 326
Less: Allowance for impairment		
Rates	(15 504 252)	(3 587 107)
Electricity	(1 735 163)	(996 998)
Water	(32 690 973)	(27 621 832)
Sewerage	(26 350 652)	(25 309 525)
Refuse	(32 236 748)	(29 984 337)
Other	(50 911 306)	(57 037 178)
Housing rental	(457 304)	(555 504)
	(159 886 398)	(145 092 481)

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Notes to the Annual Financial Statements

Figures in Rand	2013	2012
7. Receivables for exchange transaction (continued)		
Net balance		
Rates	17 145 851	13 591 832
Electricity	5 158 550	5 403 290
Water	10 184 462	8 279 094
Sewerage	7 479 537	6 613 112
Refuse	7 413 974	7 186 531
Other	22 353 333	18 945 877
Housing rental	50 105	50 109
	69 785 812	60 069 845
Rates		
Current (0 -30 days)	657 924	915 953
31 - 60 days	341 382	345 487
61 - 90 days	266 940	277 226
91 - 120 days	251 410	324 007
121 - 365 days	15 628 195	11 729 159
	17 145 851	13 591 832
Electricity		
Current (0 -30 days)	1 660 967	1 976 038
31 - 60 days	501 550	242 852
61 - 90 days	140 964	198 536
91 - 120 days	129 507	169 883
121 - 365 days	2 725 562	2 815 981
	5 158 550	5 403 290
Water		
Current (0 -30 days)	915 996	1 336 107
31 - 60 days	391 492	393 318
61 - 90 days	327 388	329 998
91 - 120 days	357 171	367 810
121 - 365 days	8 192 415	5 851 861
	10 184 462	8 279 094
Sewerage		
Current (0 -30 days)	424 772	549 410
31 - 60 days	201 218	170 472
61 - 90 days	177 274	162 569
91 - 120 days	171 824	157 671
121 - 365 days	6 504 449	5 572 990
	7 479 537	6 613 112

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Figures in Rand	2013	2012
7. Receivables for exchange transaction (continued)		
Refuse		
Current (0 -30 days)	397 097	549 410
31 - 60 days	219 253	170 471
61 - 90 days	193 750	162 569
91 - 120 days	189 515	157 671
121 - 365 days	6 414 359	6 146 410
	7 413 974	7 186 531
Sundry debtors - VAT, interest & Other		
Current (0 -30 days)	3 473 882	1 469 620
31 - 60 days	596 898	506 372
61 - 90 days	379 127	503 733
91 - 120 days	572 937	469 730
121 - 365 days	17 330 489	15 996 422
	22 353 333	18 945 877
Housing		
121 - 365 days	50 105	50 109

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Notes to the Annual Financial Statements

Figures in Rand	2013	2012
7. Receivables for exchange transaction (continued)		
Summary of debtors by customer classification		
Consumers		
Current (0 -30 days)	5 119 542	10 782 070
31 - 60 days	4 128 538	4 492 938
61 - 90 days	2 834 702	4 322 940
91 - 120 days	4 436 974	4 141 237
121 - 365 days	183 786 306	157 541 299
	200 306 062	181 280 484
Less: Allowance for impairment	(157 568 436)	(142 397 678)
	42 737 626	38 882 806
Industrial/ commercial		
Current (0 -30 days)	3 130 164	2 566 130
31 - 60 days	225 489	439 093
61 - 90 days	379 005	411 076
91 - 120 days	372 742	416 510
121 - 365 days	14 486 372	11 771 437
	18 593 772	15 604 246
Less: Allowance for impairment	(1 991 887)	(2 067 337)
	16 601 885	13 536 909
National and provincial government		
Current (0 -30 days)	759 848	330 560
31 - 60 days	135 795	159 628
61 - 90 days	14 251	40 156
91 - 120 days	120 547	29 550
121 - 365 days	4 309 731	5 956 496
	5 340 172	6 516 390
Less: Allowance for impairment	(326 073)	(627 466)
	5 014 099	5 888 924
Total		
Current (0 -30 days)	9 501 829	13 678 761
31 - 60 days	4 060 172	5 091 659
61 - 90 days	2 473 722	4 774 169
91 - 120 days	4 706 172	4 587 298
121 - 365 days	208 930 315	177 030 439
	229 672 210	205 162 326
Less: Allowance for impairment	(159 886 398)	(145 092 481)
	69 785 812	60 069 845
Less: Provision for debt impairment		
Current (0 -30 days)	(159 886 398)	(145 092 481)

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Notes to the Annual Financial Statements

Figures in Rand 2013 2012

7. Receivables for exchange transaction (continued)

Reconciliation of allowance for impairment

Balance at beginning of the year	(145 092 481)	(153 446 038)
Contributions to allowance	(14 793 917)	-
Reversal of allowance	-	8 353 557
	(159 886 398)	(145 092 481)

Fair value of Receivables for exchange transaction

Receivables for exchange transaction	68 842 075	60 045 584
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8. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	1 389	17 035
Bank balances	-	1 363 716
Short-term deposits	3 696 369	15 747 618
Other cash and cash equivalents	611	-
Bank overdraft	(14 088 697)	-
	(10 390 328)	17 128 369
Current assets	3 698 369	17 128 369
Current liabilities	(14 088 697)	-
	(10 390 328)	17 128 369

Short term investments included in cash and cash equivalents	3 696 563	15 747 618
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The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2013	30 June 2012	30 June 2011	30 June 2013	30 June 2012	30 June 2011
ABSA BANK - Operating - 217-056-0119	217 280	1 307 739	332 413	(15 530 020)	1 307 739	332 413
FNB BANK - Current -620-640-82799	-	3 650 472	3 647 830	-	3 650 472	3 647 830
ABSA BANK - Banktel -217-014-2538	1 455 032	55 977	67 534	1 441 323	55 977	67 534
ABSA BANK - Call account - 907-415-55973	2 893 883	1 000	439 260	2 893 883	1 000	439 260
FNB BANK - Fixed Deposit 74 348 905 983	-	5 094 929	-	5 094 929	5 094 929	-
STD BANK - Fixed Deposit: 24 8467 816	-	10 000 000	-	-	10 000 000	-
Total	4 566 195	20 110 117	4 487 037	(6 099 885)	20 110 117	4 487 037

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Figures in Rand 2013 2012

9. Biological assets that form part of an agricultural activity

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Livestock	11 500	-	11 500	11 200	-	11 200

Reconciliation of biological assets that form part of an agricultural activity - 2013

	Opening balance	Gains or losses arising from changes in fair value	Closing balance
Livestock	11 200	300	11 500

Reconciliation of biological assets that form part of an agricultural activity - 2012

	Opening balance	Disposals	Gains or losses arising from changes in fair value	Closing balance
Livestock	67 544	(57 456)	1 112	11 200

Non - Financial information

Quantities of each biological asset

Wilde Beest	1	1
Bles Bucks	9	9
	10	10

Proceeds from disposal of biological assets

Carrying value of biological assets sold	-	(57 456)
loss on disposal of assets	-	29 956
	-	(27 500)

Methods and assumptions used in determining fair value

Fair value less estimated point-of-sale costs, which is determined by the selling price for livestock less value added tax.

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Figures in Rand 2013 2012

10. Investment property

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings	3 550 000	(591 515)	2 958 485	3 550 000	(473 258)	3 076 742

Reconciliation of investment property - 2013

	Opening balance	Depreciation	Total
Buildings	3 076 742	(118 257)	2 958 485

Reconciliation of investment property - 2012

	Opening balance	Depreciation	Total
Buildings	3 195 000	(118 258)	3 076 742

Pledged as security

No carrying value of investment property was pledged as security for loans at year end.

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.

11. Property, plant and equipment

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	147 930 848	-	147 930 848	147 930 848	-	147 930 848
Buildings	53 126 442	(16 852 615)	36 273 827	91 234 682	(12 157 305)	79 077 377
Infrastructure	883 098 426	(525 452 981)	357 645 445	854 495 504	(491 490 913)	363 004 591
Community	4 855 716	(1 146 701)	3 709 015	2 235 703	(959 440)	1 276 263
Other property, plant and equipment	19 524 215	(11 697 804)	7 826 411	18 529 750	(9 615 516)	8 914 234
WIP-land rehabilitation sites	6 523 273	-	6 523 273	6 389 365	-	6 389 365
Work in progress	35 594 366	-	35 594 366	11 720 350	-	11 720 350
Total	1 150 653 286	(555 150 101)	595 503 185	1 132 536 202	(514 223 174)	618 313 028

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Figures in Rand 2013 2012

11. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2013

	Opening balance	Additions	Disposals	Transfers	Other changes, movements	Depreciation	Closing balance
Land	147 930 848	-	-	-	-	-	147 930 848
Buildings	79 077 377	171 570	-	(38 277 250)	-	(4 697 870)	36 273 827
Infrastructure	363 004 591	15 224 590	(233 436)	38 277 250	(177 181)	(58 450 369)	357 645 445
Community	1 276 263	-	-	-	2 678 062	(245 310)	3 709 015
Other property, plant and equipment	8 914 234	1 260 708	(17 130)	-	-	(2 331 401)	7 826 411
WIP-land rehabilitation sites	6 389 365	1 387 365	-	(1 253 457)	-	-	6 523 273
WIP progress	11 720 351	22 620 558	-	1 253 457	-	-	35 594 366
	618 313 029	40 664 791	(250 566)	-	2 500 881	(65 724 950)	595 503 185

Reconciliation of property, plant and equipment - 2012

	Opening balance	Additions	Classified as held for sale	Transfers	Other changes, movements	Depreciation	Closing balance
Land	150 514 441	-	(2 583 593)	-	-	-	147 930 848
Buildings	81 965 287	167 232	-	-	-	(3 055 142)	79 077 377
Infrastructure	384 132 777	6 151 732	-	19 996 388	10 441 162	(57 717 468)	363 004 591
Community	1 472 506	-	-	-	-	(196 243)	1 276 263
Other property, plant and equipment	8 608 871	2 622 188	-	-	-	(2 316 825)	8 914 234
WIP-land rehabilitation sites	-	6 389 365	-	-	-	-	6 389 365
Work in progress	22 187 989	9 528 749	-	(19 996 388)	-	-	11 720 350
	648 881 871	24 859 266	(2 583 593)	-	10 441 162	(63 285 678)	618 313 028

Pledged as security

No carrying value of assets pledged as security.

Other information

Proceeds of Non-current assets held for sale

Selling of stands to community	764 473	368 421
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Included in property, plant and equipment is erwe that was sold during the financial year to community at R5,000 for 400square meter. The rights of ownership has not yet been transfer and are still included in the land and asset register of the municipality.

See note 15 under Trade payables.

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Figures in Rand 2013 2012

11. Property, plant and equipment (continued)

Details of properties

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. Intangible assets

	2013			2012		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	1 230 580	(1 074 228)	156 352	1 078 433	(360 509)	717 924

Reconciliation of intangible assets - 2013

	Opening balance	Additions	Other changes, movements	Amortisation	Closing balance
Computer software, other	717 924	152 147	(564 765)	(148 954)	156 352

Reconciliation of intangible assets - 2012

	Opening balance	Additions	Amortisation	Closing balance
Computer software, other	119 162	755 759	(156 997)	717 924

Pledged as security

No carrying value of intangible assets pledged as security:

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Figures in Rand	2013	2012
13. Investments		
Designated at fair value		
Money Market	3 639 960	3 495 199
Standard Bank		
At amortised cost		
Unlisted shares	5 000	5 000
Vrystaat Korporasie Beperk		
Other long term investments	404 105	345 933
Old Mutual		
Preference shares	233 908	328 076
Vrystaat Korporasie Beperk		
	643 013	679 009
Total other financial assets	4 282 973	4 174 208
Non-current assets		
Designated at fair value	3 639 960	3 495 199
At amortised cost	643 013	679 009
	4 282 973	4 174 208
Financial assets at fair value		
Fair value hierarchy of financial assets at fair value		
For financial assets recognised at fair value, disclosure is required of a fair value hierarchy which reflects the significance of the inputs used to make the measurements. The fair value hierarchy have the following levels:		
Level 1 represents those assets which are measured using unadjusted quoted prices in active markets for identical assets.		
Level 1		
Money Market	3 639 960	3 495 199

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Figures in Rand	2013	2012
Financial assets at amortised cost		
Fair values of financial assets measured or disclosed at fair value		
Money Market	3 639 960	3 495 199
Methods used to determine fair value are as follow. Quoted market price.		
Nominal value of financial assets at cost		
Unlisted	238 908	333 076
Investment in a private company initially recognised at cost. Council are unable to the determine the reasonablility of the fair value.		
Life Insurance	404 105	345 933
Old Mutual with fixed maturity date and not held for trading by council.		
	643 013	679 009
Financial assets pledged as collateral		
Collateral		
Carrying value of financial assets pledged as collateral for liabilities.	3 639 960	3 495 199
14. Discontinued operations or disposal groups or non-current assets held for sale		
The municipality has decided to dispose off residential sites in accordance with section 14 of the local government, Municipal Finance Management Act of 56 of 2003, subsection 2(b).		
The non-current assets are to be sold piecemeal at a market price of R 5,000 per site.		
The disposal are expected to be completed once all requirements are met for full occupation and title of ownership has transferred at the title deed offices. .		
Surplus / Deficit		
Expenses	333 593	-
Net surplus before tax	333 593	-
Net surplus after tax	333 593	-
Gain (loss) on measurement to fair value less cost to sell	(333 593)	-
	-	-
Assets and liabilities		
Non-current assets held for sale		
Property, plant and equipment	2 250 000	2 583 593

A decision was taken to reduce the allocated portion of sites to fast track the occupation process, this resulted in a remeasurement of the Non-current assets held for sale. This resulted in a impairment loss as presented above under surplus/deficit.

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15. Payables from exchange transactions		
Trade payables	8 576 793	15 514 396
Deferred Revenue on Pre Paid Electricity	501 374	-
Accrued leave pay	4 544 657	3 302 998
Accrued bonus	1 178 137	1 128 431
Deposits received	34 244	25 730
Finance portion of trade payables	14 101	1 230
Selling of land sites	764 473	368 421
UIF refundable	23 648	23 648
	15 637 427	20 364 854

16. VAT payable

Tax refunds payables	17 625 069	11 516 511
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VAT is payable on the cash basis. VAT is paid over to SARS only once payment is received from debtors and claimed from SARS once suppliers have been paid.

VAT accounted on cash basis

Receivable from SARS - cash basis	(3 469 164)	(3 520 201)
VAT payable on invoice basis	21 094 233	15 036 712
	17 625 069	11 516 511

17. Consumer deposits

Electricity	1 205 321	1 169 343
Other deposits	23 242	21 942
	1 228 563	1 191 285

No interest accrued or paid on consumer deposits

18. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

MSIG	-	15 938
MFMG	45 589	341 342
MIG	5 300 677	5 300 677
EPWP Grant	143 312	-
	5 489 578	5 657 957