

THE EFFECT OF REVENUE PLANNING ON MUNICIPAL FINANCIAL PERFORMANCE: A CASE STUDY OF THE POLOKWANE LOCAL MUNICIPALITY IN THE LIMPOPO PROVINCE

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ABSTRACT

There are recent findings that signify municipal consumer debt and revenue planning as problematic in the South African local government system. This is caused by non-payment of municipal services partly due to poverty and ever-increasing unemployment in the local communities. Despite these challenges municipalities remain obligated to provide services to communities as they are mandated in the Constitution of the Republic of South Africa, 1996. Revenue planning develops critical approaches to achieve effective financial performance in municipalities. Financial performance in turn grants municipalities with the ability to render services to its concerned citizens. The paper investigates the effects of revenue planning on municipal financial performance in the Polokwane Local Municipality. The study focuses on the Polokwane Local Municipality in the Limpopo Province, because this municipality is the heartbeat and backbone of an emerging city of Polokwane. Furthermore, the paper argues that revenue planning and financial performance of the municipality requires a holistic approach. This is because amongst other things, there is minimal ward committee's involvement in the revenue planning process; there's lack of constant training to address identified financial issues, non-payment of municipal services and the culture of non-payment of service seems to grow rapidly particularly in rural communities. Despite the issue of non-payment, the municipality implement water and electricity restrictions where customers fail to settle their debts. The study is qualitative in nature. In its investigation face-to-face interviews will be conducted with municipal officials. The findings of the study will significantly contribute to the understanding of the implication of municipal revenue planning on the financial performance. The study concludes by recommending the development

of proficiency through separated training material and programmes with regard to municipal revenue planning on financial performance, and the involvement of role players in the revenue planning process, as well as the employment of good strategic methods of raising adequate municipal revenue.

Keywords: Revenue Planning, Financial performance, unemployment and holistic approach

1. INTRODUCTION

There are recent findings that signify municipal consumer debt and revenue planning as problematic in the South African local government system (Kanyane, 2011:953; Berstein in Kanyane, 2011:939). This is caused by non-payment of municipal services partly due to poverty and ever-increasing unemployment in the local communities (Omarjee, 2016:16). Despite these challenges municipalities remain obligated to provide services to communities as they are mandated in the Constitution of the Republic of South Africa, 1996. Revenue planning is highly more dependent on market forecasting which are clear and precise, as well as on convenient and customer-oriented schedules offerings and competitive prices (Sabreairline, 2011:1). Revenue planning develops critical approaches to achieve effective financial performance in municipalities. Financial performance in turn grants municipalities with the ability to render services to its concerned citizens. Measuring a municipality's ability to generate revenue through the use of its assets constitute to financial performance. However, on the other hand revenue planning represents a prominent factor of increasing of the effectiveness of financial performance of municipalities in general, but in particular the Local Economic Development (LED). The demands of contemporary society in local government places the need for

sustainability in financial position, and influences the continuity to render the basic services as obligated by the Constitution of the Republic of South Africa, 1996 to the inhabitants of local communities. The substantial works of James & James (2016:17) provide that revenue should be predicted or rather be recognized over time or at some point in time. Tax advisers (2016:1) attest that recognizing revenue when an organization satisfies a performance obligation is important. This proves that employing a revenue plan in time will assist a municipality recognize either over time if certain performance targets are met, in a way that reflects good financial performance. Martin & Van Linden (2015:1) argues that an organization must be aware of whether revenue is materially misstated in the financial statements, and this may probably assist the municipality not to record misleading information in the financial statements. Abraham, Martin & Fairbanks (2016:102) contend that organizations must consider changes to information technology systems, methods, and internal controls to record new data and address changes in financial reporting, in order to curtail long and time-consuming of old systems. This paper investigates the effect of revenue planning on municipal financial performance, as well as indicating the model for enhancing municipal revenue and on how to deal with the revenue model, by suggesting three methods which include amongst others; continuity in revenue care, ensuring sound revenue plan, and maintaining a solid revenue-base. The main thrust of this paper is to investigate the effect of revenue planning on municipal financial performance in the Polokwane Local Municipality. The objectives are to analyse the sources of revenue of the municipality, legislative framework on the collection and management of municipal revenue and to make possible recommendations to enhance the collection of revenue.

2. LITERATURE REVIEW

2.1 Revenue Planning

In terms of section 64 of Local Government: Municipal Finance Management Act (MFMA), 2003 (Act 56 of 2003) municipal revenue planning ought to involve effective revenue collection system, calculation of monthly revenue, preparation of monthly accounts to receive all monies due to the municipality. The revenue plan must be based on management, accounting and information system, internal control-debtors and revenue, charges

interest on arrears and the encouragement to generate own revenue from internal and external sources. A concrete revenue plan can create a solid platform for sustainable financial performance of a municipality. The paper will mainly focus on generating own revenue from internal and external sources for the municipality.

2.2 Sources of Revenue for a Municipality

According to Mazibuko (2014:132), the main sources of revenue in South African municipalities includes amongst other, property rates, levies and service charges (inclusive of water, electricity, sewage and sanitation, and refuse removal), unconditional and conditional grants from the national government, municipal borrowing and own revenue. For the Polokwane Municipality there are two major own sources of revenue (property rates and service charges) which account for 56% of total revenue. The biggest contributor to municipal revenue is the state. Grants make up 32.7% of the municipality's revenue. Capital grants make up 8% and operational grants make up 24.3% of total revenue. Other contributors of note include agency fees, interest on investments, sale of stands, water surcharge and revaluation of inventory (Polokwane Integrated Development Plan, 2012/2016:67). To this end, it is fair to say that the municipality remains to be largely self-financing as expected by the National Treasury (National Treasury, 2008:22).

2.3 Financial Performance

Financial performance is defined as "a general measure of a firm's overall financial health over a given period of time, and can be used to compare similar firms or organisations across the same industry or sector (Investopedia in Maphalla, 2015:15). Therefore, in case of municipality financial performance can be measured by comparing financial statement which includes the statement of financial position (balance sheet), statement of financial performance, cash flow statement and explanatory notes. In terms of the MFMA for a municipality to ensure financial viability and sustainability a credible and realistic budget must be prepared in line with the act. This may increase the accuracy of revenue and expenditure projections and contributes to financial health of a municipality. The financial position of a vast number of South African municipalities has become so precarious causing the issue of bankrupt, insolvent and lack of cash flow have become prevalent (Venter & Landsberg,

2011:150). The Polokwane Municipality's financial position is seemingly good, and according to the findings the municipality received an unqualified audit report, albeit it can be argued that unqualified audit report does not guarantee constant success of a municipality. A municipality is only a custodian of government funds (Gildenhuys, 1997:15). Therefore, before any risky financial problems can be experienced appropriate measures must be taken in order to ensure financial viability. Some of the appropriate measures to improve financial performance may include strengthening the revenue base and financial capacity of a municipality through necessary programmes. The National Treasury (2016:24) indicated that a data portal will be launched in order to provide all stakeholders with comprehensive and verified information on municipal financial and non-financial performance. This will surely assist stakeholders formulate solid strategies regarding financial issues having provided with verified information on municipal financial performance.

3. LEGISLATIVE IMPERATIVES

In terms of Section 96 of the Local Government: Municipal Systems Act (MSA), 2000 (Act 32 of 2000) be it a rural or urban municipality:

- must collect all (monies) that (are) due and payable to it, subject to this Act and any other applicable legislation; and
- for this purpose, must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies and complies with the provisions of this Act.

Strong revenue base can be achieved by carefully revisiting the MFMA and the MSA which clearly state that the Accounting Officer (Municipal Manager) must ensure that the Municipality develops all the necessary policies and these includes, amongst others, a credit control policy, a debt collection policy, an indigent management policy, a tariff policy; and an information system policy.

In terms Section 64 of the MFMA it is clearly stated that the accounting officer is responsible for the management of the municipal revenue. The Section further provides that the accounting officer must take all reasonable steps to ensure that:

- the municipality has effective revenue collection system consistent with the municipality's credit control and collection policy;
- revenue due to the municipality is calculated every month;
- accounts for municipal tax and charges for municipal services are prepared every month, or less often if the monthly accounts are uneconomical;
- all monies received is promptly deposited into the municipality's primary bank account;
- the municipality has and maintains a management, accounting and information system that recognizes revenue, accounts for debtors, and accounts for receipts of revenue;
- the municipality has and maintains a system of internal control over debtors and revenue;
- the municipality charges interest on arrears, except where the council has granted exemptions in accordance with its budget-related policies; and
- all revenue received by the municipality, including revenue received by any collection agents on its behalf, is reconciled at least every week.

This paper does not exclude the importance of other various legislative frameworks guiding the municipal finance. For instance, Section 160(2), 215 and 227 of the Constitution of the Republic of South Africa, 1996 deals with municipal budget, revenue and expenditure. Chapter three of the Local Government: Municipal Property Rates Act (MPRA), 2004 (Act 6 of 2004) deals with how a municipality must recover rates from responsible property owners, and chapter four sets out how municipalities must value and prepare for general valuation of rateable property, such as preparation of valuation rolls, inspection of properties and appointment of values. Furthermore, the purpose of the stated Acts such as the MFMA is to regulate municipal financial management and also to set requirements for the efficient and effective management of revenue, expenditure, assets and liabilities of municipality, since the focus of the paper is based on revenue planning and its effect on financial performance.

4. CHALLENGES OF REVENUE PLANNING IN SOUTH AFRICAN MUNICIPALITIES

The Auditor-General Kimi Maketu highlighted at a press briefing on 1 June 2016 that the financial health of most municipalities appears to be at risk. The challenge is that most municipalities mentioned spent in excess of their available resources, which gave rise to deficits. Current liabilities exceeding current assets, making liquidity an issue. The Auditor-General also highlighted that municipalities are struggling to collect revenue from ratepayers. This is caused partly due to poor revenue planning in most municipalities. However, the findings provided by the Auditor-General are that services are being delivered in area where there are poor households and high unemployment, limiting the ability of municipalities to generate adequate revenue (Omarjee, 2016:16). The functionality of municipalities depends on effective revenue and debt collection practices in order to continue service delivery. Van der Waldt, Khalo, Nealer, Phutiagae, van der Walt, van Nieker & Venter (2014:221) argue that this is mostly and unlikely to happen since it partly seems like an impossible task to most municipalities. The authors continue to argue that due to high poverty and unemployment rate, a municipality finds it hard to withhold basic services to destitute members of the society since this is their right as enriched in chapter two of the Constitution of the Republic of South Africa, 1996 to be provided with essential services.

The General report on the audit outcomes of the Limpopo Local Government for financial year 2012 and 2013 identified some of the key issues affecting municipalities. Challenges that were diagnosed include amongst others; inadequate of requisite skills, combination of skills and vacancies that were not job-related. The most common issues found was based on the competencies of key officials in the finance units and their inability to implement controls over basics of everyday functions in financial and performance management, as well as non-compliance with legislation. Given the aforementioned challenges, it is only fair to state that a vast number of municipalities predominately rural lack the ability to strengthen their revenue-base and fail to raise own revenue. Additionally, this increases the number of challenges that include amongst others; governance, finance, planning and human capital (Kanyane, 2011:935). Urban and rural municipalities are judged by the same criteria. For instance, in Limpopo Province, rural municipalities have a low revenue base due to limited resources (Kanyane, 2011:941).

5. RESEARCH METHODOLOGY

This paper followed the qualitative research methods. According to Leedy & Ormrod in Murwamuila & Lethoko (2014:785) the nature of data and the problem being researched dictate the research methodology to which a researcher will conform. Literature review was based on sources such as books, journals, legislations and policies. Leedy in Murwamuila & Lethoko (2014:785) assert that qualitative research methodologies are utilised to deal primarily with numerical data. For the purpose of this study, face-to-face interviews were conducted with 25 respondents in order to reach a conclusion related to revenue planning and financial performance. De Vos in Murwamuila & Lethoko (2014:785) defines interviewing as the predominant mode of data or information collection in qualitative research. Interviews, views and expressions and perceptions were analysed using qualitative approach in the form of percentages, written words and text (Murwamuila & Lethoko, 2014:785). In conducting the research, permission was obtained in writing from the Municipal Manager of the municipality. The code of ethics of the Polokwane Municipality was adhered to and followed.

6. RESEARCH FINDINGS AND DISCUSSIONS

6.1 Revenue Planning

According to the Polokwane Municipality 2016 revenue planning means the enhancement of revenue collection and ultimately the contribution towards Local Economic Development (LED). Furthermore, 96% respondents indicated that a revenue plan grants the municipality with a holistic approach to ensure that revenue collection improves in order for the municipality to serve the community. To this end, it is important to note that revenue planning includes both short-term and long-term integrated functions to plan and carry out the right schedule for maximum income and customer satisfaction (Sabrearline, 2011:3).

6.2 Challenges Contributing to Poor Financial Performance in the Polokwane Municipality

The municipality challenges arise in the case of poor collection of revenue from customers which in turn impact negatively on financial performance.

The municipal management inclusive of the finance unit argues that without revenue no services can be sustained. Other challenges include infrastructure, knowledge being poor with regard to financial management, inadequate training of relevant officials. However, Chapter 2 of the Skills Development Act, 97 (1998) provides that each government institution must budget for the training of its employees. The majority of respondents which constituted 88% in face-to-face interviews indicated that the municipality needs to go back to basics in order to address these challenges.

6.3 Methods Used by the Municipality to Collect Revenue

The municipality has in place various methods used to collect revenue which includes the credit control policy, restriction of water, termination of electricity or block the usage thereof, pre-paid purchases, and hand over to debt collectors. Looking profoundly on these methods, the restriction of water and termination of electricity or block the use thereof are the frequently used and effective methods. In terms of electricity revenue, the amount of R793, 523 which constituted 32% of the total revenue was planned for in 2015, and R872, 876 (33.7%) is expected to be generated for the 2016/17 financial year. On the other hand water revenue of R258, 995 (10%) was planned for in 2015, and R274, 535 (10.6%) is also expected to be generated for the 2016/17 financial year (Polokwane Municipality Annual Report, 2014/15). In an interview with the municipal management, the researcher posed a question on how the municipality deal with non-payment of water and electricity by consumers, and an official dealing with the billing system of the municipality provided that the municipality cannot restrict residents to receive the supply of water due to non-payment. In addition, 76% of the respondents stated that what the municipality does is to allow each household to consume about 200 litres of water per day. This is done simply because people can hardly survive without the supply of water. With regard to electricity usage or supply this is terminated due to non-payment reasons being that a person can survive without electricity as compared with one without water. These two methods are said to be costly, but effective for the municipality.

6.4 Direct and Indirect Personnel Involved with the Collection of Revenue

The Polokwane Municipality is a highly committed municipality which generates its own revenue from internal and external sources of revenue. This in

turn grants the municipality to remain financially sustainable. In relation to the collection of revenue, the municipality has about ten (10) internal and responsible officials for revenue collection. Seven (7) are external responsible debt collectors which are inclusive of companies. However, the names of the companies involved in debt collection were not given while conducting the research. The municipality has about seventeen (17) responsible debt collectors internally and externally. Two internal auditors and other officials who constituted 16% confirmed these results.

6.5 The Understanding of the Indigent Policy by the Community

Policies are put in place to elaborate this kind of policy as indicated by 8% of the overall respondents. While 88% of the respondents indicated that the municipality and Ward Councillors need to inform the people in their wards and ensure that the indigent policy adopted by municipality is fully understood by concerned residents in various wards. The possible assumption with regard to the understanding of the indigent policy was that it could be that some ward councillors may only communicate from time-to-time only when they need the votes of citizens.

6.6 The Use of Collected Revenue

The municipal management who constituted 98% of the overall sample agrees with the fact that money must be collected and money must be used. Furthermore, the municipality's argument is that there's a condition to every action in life and people need to spend public funds wisely. This was the final advice provided by the Polokwane municipal management for the 2016 financial year.

7. DISCUSSION OF FINDINGS

The objectives of the study were evaluated against the research and new information was detailed and documented. The majority of the respondents indicated that the municipality has effective revenue collection methods in place. 20 out of 25 participants indicated that the municipality's current financial performance was satisfactory. The municipality does comply with the legislation governing municipal finance. Revenue is being collected with the requirements of the relevant legislation. The first objective was to analyse the sources of revenue and secondly the effect of legislative framework on revenue collection. Both this objective was achieved.

Recommendations are suggested in the following section, which fulfils the third objective.

8. RECOMMENDATIONS

The majority of the respondents indicated that in order to improve persistent sound financial performance and the collection of revenue, the municipality's staff need constant training. They also indicated that the municipality needs to go back to basics, such as performing work in accordance with the stated organisational objectives and that stakeholders' participation must be strongly or highly considered. Apart from this, the Polokwane Municipality is doing well in terms of revenue collection and financial performance. Below are the suggested recommendations:

8.1 Development and Training of Municipal Officials Within the Finance Unit

Institutions of higher learning and other service providers play an important role in equipping employees, learners, practitioners with necessary skills and knowledge (Ambe & Badebhorst, 2012:254). Without considering proper and adequate development and training of municipal officials within their field, municipalities will continue experiencing a shortage of qualified and skilled personnel. Effective programmes introduced by educational institutions can help secure sound financial performance since such institutions are broad and exposed to various challenges.

8.2 Improved Quality and Timeliness of Data

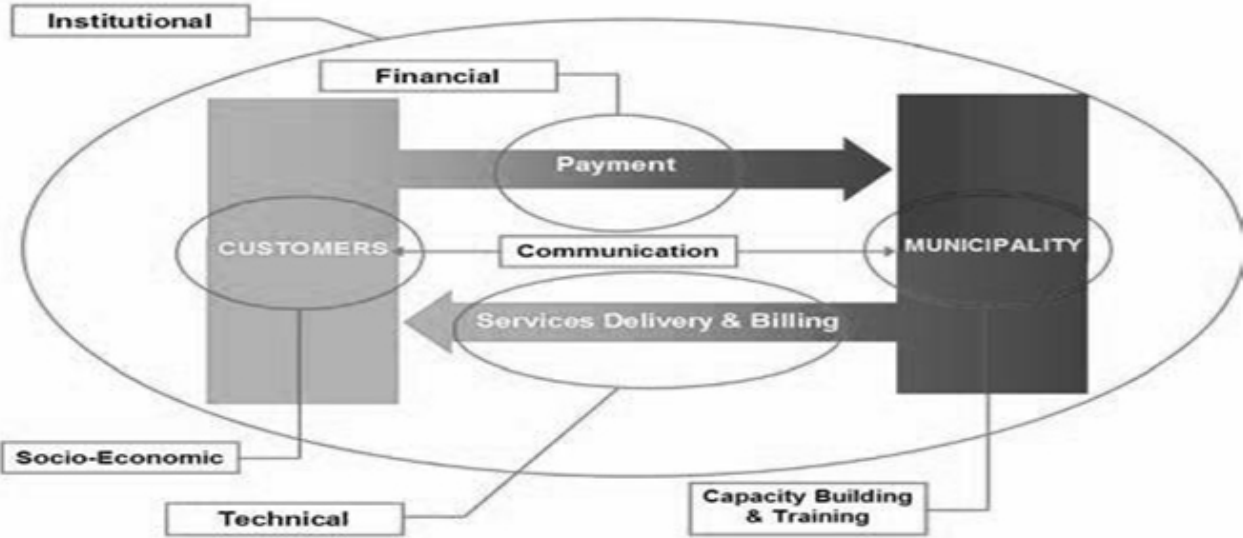
Revenue collection systems, used by municipality have to perform manual transactions which may results in loss of data integrity, multiple and conflicting reports (Sabrearlne, 2011:6). Therefore, an integrated and technologically improved credit and debt collection system need to be in place. This will help ease the burden of accumulating required data for revenue collection on behalf of the municipality.

8.3 Stakeholders' Involvement

Municipal revenue planning resulting to non-payment of service could be limited to the employment of stakeholders such as ward committees to be part of the revenue planning process. The active and timely involvement of ward committees and their councillors should encourage citizens to be acquainted with the importance of paying for property rates, service charges and so forth since municipalities are expected to generate own revenue. Section 135 of the MFMA stipulates that the primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality. Therefore, involving possible stakeholders may partly help in meeting financial commitments.

According to the United State Agency for International Development (2005:5) as shown on the model a sound communication between the municipality and customers is essential. The municipality must

FIGURE 1: Strategic revenue collection model.



Source: Adapted from USAID, 2005:5. A Guide for Enhancing Municipal Revenue

bill the customers for services rendered. Municipal sustainability is based on critical elements such as the communication strategy, provision of metered services, accurate billing, and revenue collection inclusive of debt and credit management (USAID, 2005:2-3). Each of the elements from the model and those suggested should not be neglected because it may hinder the successful implementation of a revenue enhancement project. This study suggests three critical elements to be considered as well in order to maintain the above revenue model in a municipality. Below are elements which includes amongst others, continuity of revenue care, ensuring sound revenue planning, and maintaining a solid revenue base:

8.3.1 Continuity of Revenue Care

Taking care of revenue means that there should be a lack of interruption in collecting and generating revenue for the municipality. Available sources of revenue should not be compromised for the sake of ensuring sustainable municipal financial performance. The revenue collection model should avoid the vulnerability of the revenue base. This may be done by taking care of any municipal revenue with careful attention to what may directly or indirectly hamper revenue collection throughout the financial year.

8.3.2 Ensuring Sound Revenue Planning

A municipality needs to firstly constitute the above revenue model. Secondly, calculate a solution on how revenue is going to be collected from whom, where and when. Lastly, the revenue collection model has to be implemented by the responsible municipal officials.

8.3.3 Maintaining a Solid Revenue-Base

The revenue collection model should be maintained for a sound revenue-base. For instance, if the municipality has an effective revenue model then all monies due to the municipality will be collected as stated on the agreed dates as indicated in their revenue plan. This may sustain and maintain a solid revenue-base depending on how the municipality chooses to implement the above revenue collection model. Solid revenue-base ensures financial sustainability.

9. CONCLUSION

This paper provided that revenue planning and financial performance is of importance in order to ensure a sound and sustainable financial position of

a municipality. Legislative imperatives were clearly discussed. Three elements in dealing with revenue planning were suggested, these elements included amongst others; continuity of revenue care, ensuring sound revenue planning, and maintaining a solid revenue-base. The paper argues that these elements of key methods can only be achieved by appointing skilled and competent officials with qualifications and relevant experiences in public administration, finance, and accounting and by placing relevant officials to related vacancies within the finance unit of local municipalities. The research findings were analysed and discussed in a clear, concise and readable manner. The methods used for revenue collection by the municipality are apparently effective, and their effect on generating own revenue is positive on the municipality's financial position.

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