INGQUZA HILL LOCAL MUNICIPALITY AUDIT FILE INDEX For the year ended 30 June 2016



NO.	GENERAL FINANCIAL INFORMATION	CHECKED	REFERENCE
A100	Annual Financial Statements - 30 June 2016		A100
A200	Trial Balance - 30 June 2016		A200
B100	Annual Financial Statements - 30 June 2015		B100
B200	Trial Balance - 30 June 2015		B200
B300	Report of the Auditor General report for the year ended 30 June 2015		B300
C100	Performance Information report		C100
0100	Performance Information report		0100
D100	Draft Annual report for the year ended 30 June 2016		D100
0100	Drait Annual report for the year chuce 50 surfe 2010		B100
NO.	STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)	CHECKED	REFERENCE
	Net assets		
	Non-current liabilities		
E100	Long term liabilities		E100
	Loan agreement		E101
	Loan reconciliation		E102
	Loan statement		E103
F100	Finance lease liability		F100
	Lease agreement		F101
	Lease armotisation schedule		F102
0.100			0.100
G100	Long service awards		G100
	Actuarial calculations		
	Current liabilities		
H100	Provisions		H100
	Bonus provision calculation		H101
	Performance bonus provision calculation		H102
	Landfil site provision calculation		H103
I100	Trade and other payables from exchange transactions		I100
	Retention schedule		I101
	Accrual for leave		l102
	Prepaid income		l103
	Accruals		1104
14.00			14.00
J100	Unspent conditional grants and receipts DoE reconciliation		J100
	LED reconciliation		J101 J102
	Roll over applications		J102
			5103
K100	Compensation calculation		K100
L100	PPE - Asset register	1	L100
L /	Investment property - land register		M100

INGQUZA HILL LOCAL MUNICIPALITY AUDIT FILE (CONTINUED) For the year ended 30 June 2016



NO.	STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)	CHECKED	REFERENCE
N100	Colateral - recon and statement		N100
O100	Inventory		O100
	Stationery count		O101
	Land register		O102
P100	Cash and bank		P100
	Bank statements		P101
	Petty cash reconciliation		P102

NO.	STATEMENT OF FINANCIAL PERFOMANCE (I AND E)	CHECKED	REFERENCE
	REVENUE		
Q100	Property rates		Q101
Q100	Service charges - refuse		Q102
Q100	Rental of facilities		Q103
Q100	Interest earned - external investments		Q104
Q100	Interest earned - outstanding debtors		Q105
Q100	Fines		Q106
Q100	Licences and permits		Q107
Q100	Government grants and subsidies		Q108
Q100	Other income		Q109
	EXPENDITURE		
S100	Employee related costs		S100
S100	Remuneration of Councillors		S100
S100	Bad debts		S100
S100	Repairs and maintenance		S100
S100	Interest paid		S100
S100	General expenses		S100
S100	Depreciation		S100

ANNUAL FINANCIAL STATEMENTS

for

INGQUZA HILL LOCAL MUNICIPALITY

For the period ended 30 June 2016

Province:

Eastern Cape

Contact Information:							
Name of Municipal Manager: M Fihlani							
,							
Name of Chief Financial Officer	T L Madikizela						
Contact telephone number:	039 252 0131						
Contact e-mail address:	mfihlani@ihlm.gov.za						
Name of contact at provincial treasury:	M Mandla						
Contact telephone number:	047 1010 026						
Contact e-mail address:	mbuyiseli.mandla@ectreasury.gov.za						
Name of External Auditor:	Auditor General South Africa						
Contact telephone number:	043 709 7200						
Contact e-mail address:	renier@agsa.co.za						
Name of contact at National	Keitumetee Melekue						
Treasury: Contact telephone number:	Keitumetse Malebye 012 315 5989						
Contact e-mail address:	keitumetse.malebye@treasury.gov.za						

INGQUZA HILL LOCAL MUNICIPALITY ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2016

General information

Municipal demarcation code: EC 153

Members of the Executive Council and Leadership

Councillor J P Mdingi
Councillor D Mjokovana
Councillor P Dutshwa
Councillor P Ntshobo
Councillor N F Mtsotso
Councillor B Mvulani
Councillor N Jiki
Councillor T T Besi
Councillor B B Goya
Councillor M Tenyane
Councillor P S Kango
Councillor N E Mjojeli
Councillor N A Gagai
Councillor M G Maxhayi
Councillor S B Vatsha
Councillor T T Gxabhu

Mayor Speaker Chief Whip MPAC Chair Members Interest Chair **Petitions Committee Chair** Women's Caucus Chair Member of the Executive Committee Member of the Executive Committee

Municipal Manager

M Fihlani

Chief Financial Officer

T L Madikizela

Grading of Local Authority

Grade 3 : Low Capacity

Auditors

Auditor-General(South Africa)

Bankers

First National Bank Flagstaff Branch 6224175712 - Primary bank account

Lawyers

FT Tayi Incorporated Ximbi Ncolo and Associates

INGQUZA HILL LOCAL MUNICIPALITY ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2016

General information (continued)

Registered Office:

Physical addresses: Flagstaff Office

Lusikisiki Office

Postal addresses:

Flagstaff Office

Lusikisiki Office

Telephone numbers: Flagstaff Lusikisiki

Fax numbers: Flagstaff Lusikisiki

E-mail address:

135 Main Street, Flagstaff

135 Main Street FLAGSTAFF 4810

66 Main Street LUSIKISIKI 4820

PO Box 14 FLAGSTAFF 4810

PO Box 7 LUSIKISIKI 4820

039 252 0131 039 253 1568

039 252 0699 039 253 1096

mfihlani@ihlm.gov.za

INGQUZA HILL LOCAL MUNICIPALITY ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2016

Foreword

We are pleased to present this Financial Report that reflects our commitment to the principle of good governance and clean administration by Ingquza Hill Local Municipality's Council.

As a responsible local government sphere we have worked hard during the period under review to execute the mandate given to us by the communities we serve to advance their basic social needs and reduce the infrastructure development backlog that is faced by our country. This is our main business as the local sphere of South African Government in terms of Section 216 of the Constitution of the Republic of South Africa and other pieces of legislation governing local government.

As a developing local government institution, we place very high emphasis on total compliance with the legislation governing our administration.

We will continue to place great focus on empowering our public representatives to ensure a vigorous oversight and leadership role in the management of public funds.

We wish to thank the Council, its committees and our administration for their hard work in ensuring that we Ingquza Hill Local Municipality, achieve positive results in respect of financial management.

Thank you

Councillor P J Mdingi Mayor

Date

INGQUZA HILL LOCAL MUNICIPALITY



ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2016

Accounting Officer's Statement

I, Mluleki Fihlani, am responsible for the preparation of these annual financial statements, which are set out on pages 5 to 59, in terms of Section 126(1) of the Municipal Finance Management Act No 56 of 2003(MFMA) and which I have signed on behalf of the Municipality.

I also certify that the salaries, allowances and benefits of Councillors as disclosed in notes 19 and 36 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution Act No 108 of 1996 of the Republic of South Africa, read with the Remuneration of Public Office Bearers Act No 20 of 1998 and the Minister of Provincial and Local Government's determination in accordance with this Act.

M Fihlani Municipal Manager

Date

Flagstaff at (place of signing)

INGQUZA HILL LOCAL MUNICIPALITY ANNUAL FINANCIAL STATEMENTS For the year ended 30 June 2016

INDEX	<u>Page</u>
Statement of Financial Performance	6
Statement of Financial Position	7
Statement of Changes in Net Assets	8
Cash Flow Statement	9
Statement of Comparison of Budget and Actual Amounts	10
Accounting Policies	11 - 25
Notes to the Annual Financial Statements	26 - 59

INGQUZA HILL LOCAL MUNICIPALITY STATEMENT OF FINANCIAL PERFORMANCE For the year ended 30 June 2016			
	Notes	2016	2015
		R	R
REVENUE			
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
TAXES			
Property rates	13	19,666,779	16,101,007
		,,	
TRANSFERS AND FINES			
Government grants and subsidies	15	273,941,148	239,116,593
Fines		1,111,150	1,472,200
Interest earned - outstanding receivables	42	752,905	713,767
REVENUE FROM EXCHANGE TRANSACTIONS			
Service charges - refuse	14	922,246	263,505
Rental of facilities	14	18,229	19,944
Interest earned - external investments	43	6,404,636	3,206,549
Interest earned - outstanding receivables	42	699,009	334,595
Lease rentals		791,294	277,713
Other income	16	11,508,246	11,511,946
Total Revenue		315,815,643	273,017,820
EXPENDITURE			
Employee related costs	18	84,751,116	75,952,806
Remuneration of Councillors	19	17,824,651	16,779,262
Repairs and maintenance	31	15,165,502	22,246,172
Impairment of debtors	35	5,471,932	2,213,635
Impairment of PPE	41	1,015,145	-
Interest paid	20	578,056	537,002
General expenses	23	52,806,644	71,742,140
Depreciation	8	35,804,601	31,193,658
Total Expenditure		213,417,646	220,664,676
Gain/(loss) on fair value adjustment	21	(313,675)	3,015,685
Loss on sale of assets	42	-	(933,361)
SURPLUS FOR THE YEAR		102,084,322	54,435,468

INGQUZA HILL LOCAL MUNICIPALITY			
STATEMENT OF FINANCIAL POSITION			
As at 30 June 2016			
	Notes	2016	2015
	NOICS		
		R	R
NET ASSETS AND LIABILITIES			
Net assets		1,021,611,446	930,422,566
Accumulated surplus	1	1,021,611,446	930,422,566
Non-current liabilities		11,293,181	11,181,070
Long term loan - DBSA	2	6,825,840	6,825,840
Finance lease liability	39	195,297	486,871
Long service awards	2	4,272,044	3,868,359
Long service awards	2	4,272,044	3,808,339
Current liabilities		12 945 004	25 770 4 44
	0	43,845,004	25,779,141
Provisions	3	6,823,069	4,685,543
Current portion of finance lease liability	39	291,574	310,452
Current portion of long service awards	9	1,245,638	1,154,179
Trade and other payables from exchange transactions	4	28,265,817	18,605,412
Unspent conditional grants and receipts	5	6,644,420	894,568
Trade and other payables from non exchange transactions	17	459,463	-
Sundry payables	4	115,023	128,986
			<u>_</u>
Total Net Assets and Liabilities		1,076,749,631	967,382,777
			<u>·</u>
ASSETS			
AGGETO			
Non-current assets		959,220,139	918,703,704
	0		
Property, plant and equipment	8	513,713,777	454,239,420
Investment property	10	439,966,630	459,341,100
Investment held as a colateral	6	5,539,732	5,123,184
Current assets		117,529,492	48,679,073
Consumer receivables from non-exchange transactions	11	7,630,025	4,830,283
Sundry receivables from exchange transactions	11	13,955,848	3,894,424
VAT receivable	12	7,333,560	3,740,026
Inventory	26	15,456,338	16,626,565
Cash and cash equivalents	20	73,153,721	19,587,775
Cash and Cash Equivalents	1	75,155,721	19,007,775
		4 070 740 004	
Total Assets		1,076,749,631	967,382,777

INGQUZA HILL LOCAL MUNICIPALITY STATEMENT OF CHANGES IN NET ASSETS For the year ended 30 June 2016

		Revaluation Surplus	Accumulated Surplus	Total: Net Assets
	Notes	R	R	R
Balance at 30 June 2014		-	863,629,163	863,629,163
Changes in accounting policy		(323,398)	-	(323,398)
Correction of prior period error		-	5,785,627	5,785,627
Restated balance as at 30 June 2014		(323,398)	869,414,789	869,091,391
Revaluation increase	8.2	10,035,066	-	10,035,066
Surplus for the period		-	54,435,468	54,435,468
Balance at 30 June 2015		9,711,668	923,850,257	933,561,92
Prior year adjustment	32		(3,139,359)	(3,139,359
Restated balance as at 30 June 2015	1	9,711,668	920,710,898	930,422,566
Prior year adjustments		-	745,240	745,240
Current adjustments		-	(11,640,682)	(11,640,682
Surplus for the period		-	102,084,322	102,084,322
Balance as at 30 June 2016	1	9,711,668	1,011,899,778	1,021,611,446

INGQUZA HILL LOCAL MUNICIPALITY

CASH FLOW STATEMENT For the year ended 30 June 2016

For the year ended 30 June 2016			
	Note	2016	2015
		R	R
CASH INFLOWS FROM OPERATING ACTIVITIES			
Receipts		300,217,496	280,150,442
Property rates		19,666,779	16,101,007
Sales of goods and services		(11,303,314)	10,214,347
Grants	15	273,941,148	239,116,593
Interest received	-	6,404,636	3,206,549
Other receipts		11,508,246	11,511,946
Payments		194,948,098	225,280,685
Employee costs		102,575,767	92,703,211
Suppliers		85,307,198	129,826,837
Interest paid		578,056	537,002
Other payments/movements		6,487,077	2,213,635
Net cash inflows from operating activities	29	105,269,398	54,869,756
CASH OUTFLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets (PPE)	8.2	(59,474,357)	(71,737,392)
Proceeds from sale of PPE	0.2	-	(933,052)
Proceeds from sale of investments			()
Prior year adjustments		745,240	7,572,853
Current movements		(11,640,682)	-
Decrease on Investment property	10	19,374,470	-
Net cash outflows from investing activities		(50,995,330)	(65,097,592)
CASH OUTFLOWS FROM FINANCING ACTIVITIES	00	(004 574)	404,000
Finance lease (payments)/receipts	39	(291,574)	421,020
Investment held as a collateral	6	(416,548)	(384,234)
Net cash outflows from financing activities		(708,122)	36,786
Net increase /(decrease) in net cash and cash equiva	lents	53,565,946	(10,191,050)
Net cash and cash equivalents at beginning of perio	d	19,587,775	29,778,824
Net cash and cash equivalents at end of period	7	73,153,720	19,587,775

INGQUZA HILL LOCAL MUNICIPALITY STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS As at 30 June 2016

		Approved		Final Budget		
Description	Actual 2016	Budget 2016	Adjustments	2016	Variance	Management comments
	R	R	R	R	R	
Revenue						
Rates and taxes	13,000,000	12,000,000	1,000,000	13,000,000	100%	N/A
						Most of the line items he
						the clients and the negat
Fees, fines, penalties & licences	4,029,461	4,138,624	1,023,185	5,161,809	78%	market
						Most of the line items he
						the clients and the negat
Revenue from exchange transactions	22,190,097	31,637,729	2,506,001	34,143,730		market
Transfers from other governments	273,941,148	275,191,000	-	275,191,000	100%	
						Most of the line items he
Other operating income	2,341,262	15,943,402	(3,529,185)	12,414,217	10%	the clients and the negat market
Other operating income Total revenue	315,501,968	338,910,755	1,000,001	339,910,756	361%	
	010,001,000	000,010,700	1,000,001	000,010,700	001/0	
Expenses						
						Some budgeted benefits
Personnel	100,966,850	114,259,428	1,081,351	115,340,779	88%	employees and these are
General expenditure	55,169,050	53,850,306	504,015	54,354,321	101%	
						Expenditure is transferre
Capital expenditure	3,687,582	145,145,180	638,820	145,784,000	3%	to Note 8.2 on additions
						Repairs and maintenanc
Repairs and maintenance	15,165,502	25,655,840	(1,244,185)			because of the rainy sea
Finance costs	115,869		20,000	20,000	579%	
Total expenditure	175,104,852	338,910,755	1,000,000	339,910,755	833%	
the adjustment combine for the second	440.007.440					
Un-adjustment surplus for the year	140,397,116	-0		1		

102	,084	,322

	38,312,794
Depreciation	35,804,601
Gain of fair value adjustment	313,675
Impairment of PPE	1,015,145
Loss on disposal of PPE	(313,675)
Finance costs	(115,869)
HR provisions	1,608,916
	140,397,116

NB: Management comments are inrespect of variances that are 10% and above. The adjustments are the movements within the approved budget by the Council.

NB: all the movements between the approved budget and the final budget are a consequence of reallocations within the budget

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1. BASIS OF ACCOUNTING

1.1 Basis of presentation

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

These annual financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives, issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003). The Municipality has also made use of the approved but not yet effective standards to compile these accounting policies which are also a part of this list. The standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statement
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing costs
GRAP 6	Consolidated and separate financial statements
GRAP 7	Investments in Associates
GRAP 8	Interests in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial reporting in hyperinflationary economies
GRAP 11	Construction contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 16	Investment property
GRAP 17	Property, Plant and Equipment
GRAP 18	Segment reporting
GRAP 19	Provisions, Contingent Liabilities and Contingent Asset
GRAP 21	Impairment of non cash generating assets
GRAP 23	Revenue from non exchange transactions
GRAP 24	Presentation of budget information in financial statements
GRAP 25	Employee benefits
GRAP 26	Impairement of cash generating assets
GRAP 27	Agriculture
GRAP 31	Intangible assets
GRAP 100	Discontinued operations
GRAP 103	Heritage assets
GRAP 104	Financial instruments
GRAP 105	Transfer of functions between entities under common control
GRAP 106	Transfer of functions between entities not under common control
GRAP 107	Mergers
The following are t	the standards that are approved but not yet effective, no effective date has been determined
GRAP 20	Related party disclosures
GRAP 32	Service concession arrangements:Grantor
GRAP 108	Statutory receivables

The impact of the above standards: the Municipality already has the accounting policy for the above standards and is alredy complying with the requirements of these accounting standards.

Exemptions from these standards as they relate to the interim arrangements on the implementation of GRAP are detailed under each relevant accounting policy note following as they apply to the Municipality.

1. BASIS OF ACCOUNTING(continued)

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the Municipality. All figures have been rounded off to the nearest one Rand.

1.3 Going concern assumption

These annual financial statements have been prepared on the assumption that the Municipality will continue to operate as a going concern for at least the next 12 months.

1.4 Comparative information

Budget information prepared in accordance with GRAP 1 and GRAP 24 has been provided to these financial statements and forms part of the Annual Financial Statements. The budget information is prepared on the same basis as the Annual Financial Statements.

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy or adoption of accounting standard in the current year, the adjustment is made retrospectively as far practicable and the prior year comparatives are restated accordingly.

1.5 Accounting policies, changes in accounting estimates and errors

The Municipality is fully complying with all the relevant GRAP standards.

1.6 Housing Development Fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the Municipality were discontinued from 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial Member of the Executive Council(MEC) responsible for housing.

2. RESERVES

2.1 Capital Replacement Reserve (CRR)

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus or deficit to the CRR. A corresponding amount is transferred to a designated CRR bank or investment account. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus or deficit is credited by a corresponding amount when the amounts in the CRR are utilised.

The amount transferred to the CRR is based on the Municipality's need to finance future capital projects included

in the Integrated Development Plan(IDP).

2.2 Government Grants Reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus or 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 to the accumulated surplus or 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 or deficit.

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

Revaluation Reserve 2.3

The surplus/deficit arising from the revaluation of land and buildings is credited to a non-distributable reserve. The revaluation surplus is realised as revalued buildings are derocognised, through a transfer from the revaluation reserve to the accumulated surplus or deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus or deficit while gains or losses on disposal based on revalued amounts, are credited or charged to the Statement of Financial Performance.

PROPERTY, PLANT AND EQUIPMENT 3.

Initial Recognition 3.1

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used for more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price or construction costs and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the Municipality for no cost or nominal consideration (i.e. a non-exchange transaction), its cost is its fair value as at the date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the Municipality expects to use them for more than one year. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

The work in progress for infrastructure is initially measured at cost, and capitalised to an asset once the asset is completed.

3. PROPERTY, PLANT AND EQUIPMENT (Continued)

3.2 Subsequent measurement - revaluation model (Land and Buildings)

Subsequent to initial recognition, land and buildings are carried at revalued amount, being their fair value less any subsequent accumulated depreciation and impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is credited directly to a revaluation surplus reserve, except to the extent that it reverses an accumulated decrease of the same asset previously recognised in surplus or deficit.

A decrease in the carrying amount of an asset as a result of a revaluation is recognised in surplus or deficit, except to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

3.3 Subsequent measurement - cost model (Property, Plant & Equipment)

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

3.4 Depreciation and impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The assets are depreciated as follows:

Infrastructure

Access roads	20 years
Community assets	
Graveyard	50 years
Other	
Landfill site	10 years
Furniture	7 - 10 years
Mobile office	15 years
Fire arms	10
Plant and equipment	5 -15 years
Motor vehicles	5 - 7 years
Tools	3 - 5 years
Computer equipment	3 - 5 years
Buildings	50 years

The residual value, the useful life of an asset and the depreciation method are reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The Municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

3.5 Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset and/or when it is transferred to

other organ of state (funder). The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

4. INVESTMENT PROPERTY

4.1 Initial recognition

Investment property includes property (land or a building, or part of a building, or both) held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the Municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

Where an investment property is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at the provisional amount.

4.2 Subsequent measurement - fair value model

Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value which is determined annually with any changes to the fair value recognised in surplus or deficit.

4. INVESTMENT PROPERTY (Cont.)

4.3 Derecognition

Items of investment property are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of an investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

5. TRADE AND OTHER RECEIVABLES

Trade and other receivables are categorised as financial assets at amortised cost and are initially recognised at fair value, plus transaction costs and subsequently carried at amortised cost using the effective interest rate method, less provision for impairment. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial recognition, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable may be impaired (expected future cash flows to their present value using the effective interest rate at initial recognition). Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as curfrom all sourc

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

6. TRADE PAYABLES AND BORROWINGS

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value, net transaction costs and subsequently measured at amortised cost using the effective interest rate method which is the initial carrying amount, less repayment, plus interest.

7. CASH AND CASH EQUIVALENTS

7.1 Cash and cash equivallents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held with banks, net of bank overdrafts. The Municipality categorises cash and cash equivalents as financial assets at amortised cost and are initially recognised at the fair value, plus transaction costs and subsequently carried at amortised cost using the effective interest rate method.

Bank overdrafts are recorded based on the facility utilised. Finance charges on the bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities at amortised cost, are initially recognised at fair value, net of transaction costs and subsequently measured at amortised cost using the effective interest rate method.

7.2 Investments

Investments, which include [listed government bonds, unlisted municipal bonds, fixed deposits and short-term deposits invested in registered commercial banks] are categorised as financial instruments at amortised cost and are subsequently measured at amortised cost.

Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified.

On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

8. INVENTORIES

8.1 Initial recognition

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventory is acquired by the Municipality for no or nominal consideration (i.e non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

8.2 Subsequent Measurement

Inventories, consisting of land held for sale and stationery, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the first-in, first-out method.

9. FINANCIAL INSTRUMENTS

The Municipality has various types of financial instruments and these can be broadly catergorised as either financial assets or financial liabilities.

9.1 Financial Assets - Classification and Measurement

A financial asset is any asset that is cash or a contractual right to receive cash or another financial asset. The Municipality has the following types of financial assets as reflected on the face of the Statement of Financial Position or in the notes thereof:

a) Investment in fixed deposits (Banking Institutions, etc)

- b) Investment held as a collateral
- c) Consumer receivables from non-exchange transactions
- d) Sundry receivables from exchange transactions
- e) Cash and cash equivalents

INGQUZA HILL LOCAL MUNICIPALITY ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUED) For the year ended 30 June 2016 FINANCIAL INSTRUMENTS (continued) 9. 9.2 Financial assets - classification and measurement at amortised cost (continued) Type of financial assets **Classification in terms of GRAP 104** Short term investment deposits - call Financial asset at amortised cost Cash and cash equivalents Financial asset at amortised cost Financial asset at amortised cost Long term receivables Receivables from non exchange transactions Financial asset at amortised cost Sundry receivables from exchange transactions Financial asset at amortised cost Investment held as a collateral Financial asset at amortised cost Financial assets at fair value are financial assets that meet either of the following conditions: - They are classified as held for trading; or - Upon initial recognition they are designated as a fair value through the Statement of Financial Performance. Held to maturity investments are financial assets with fixed or determinable payments and fixed maturity where the Municipality has the positive intent and ability to hold the investment maturity. Financial assets at amortised costs are non derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non current assets. Loans and receivables are recognised initially at cost which represents fair value. After initial recognition, financial assets are subject to impairment. Financial assets at amortised cost are initially recognised at fair value plus transaction cost and subsequently carried at amortised cost, less provision for impairment. 9.3 Financial liabilities- Classification and Measurement A financial liability is a contractual obligation to deliver cash or another financial asset to another entity. The Municipality has the following types of financial liabilities as reflected on the face of the Statement of Financial Position or in the notes thereof: a) Long term liabilities b) Tradre and payables from exchange and non-exchange transactions c) Bank overdraft d) Short term loans e) Current portion of long term liabilities

f) Finance lease liability

There are two main categories of financial liabilities, the classification based on how they are measured. Financial liabilities may be measured :

(i) At fair value or

(ii) Financial liabilities at amortised costs

INGQUZA HILL LOCAL MUNICIPALITY

ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUED) For the year ended 30 June 2016

9. FINANCIAL INSTRUMENTS

9.4 Financial liabilities - Classification and measurement (continued)

Financial liabilities that are measured at fair value are financial liabilities that are essentially held for trading i.e. Purchase with the intention to sell or repurchase in the short term, derivatives other than hedging instruments or are part of a portfolio of financial instruments where there is recent actual evidence of short term profiteering or are resulted gain or loss recognised in the Statement of Financial Perfomance.

Any other financial liabilities are classified as financial liabilities at amortised cost and are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

9.5 Initial and Subsequent Measurement

9.5.1 Financial Assets

Held-to-maturity investments and loans and receivables are initially measured at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial asset. Subsequently, these assets are measured at amortised cost using the the effective interest method less any impairment, with revenue recognised on an effective yield basis.

Financial assets at fair value and available for sale are initially and subsequently, at the end of each financial year, measured at fair value with thesurplus or deficit being recognised in the Statement of Financial Performance.

9.5.2 Financial liabilities

Financial liabilities at fair value are subsequently measured at fair value and other financial liabilities are measured at amortised cost using the effective interest rates method.

9.6 Impairment of Financial Assets

Financial assets at amortised cost other than those at fair value are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence of impairment of financial assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence, the recoverable amount is estimated and an impairment loss is recognised.

Initially trade receivables are valued at fair value and subsequetly carried at amortised cost using the effective interest rate method. An estimate is made for doubtful debts based on past default experience of all outstanding amounts at year end. Bad debts are written off the year in which they are identified as irrecoverable.

A provision for impairment of trade receivables is established when there is objective evidence that the Municipality will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in the Statement of Financial Performance.

9. FINANCIAL INSTRUMENTS (continued)

9.6 Impairment of Financial Assets (continued)

With the exception of financial assets at cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occuring after the impairment was recognised, the previously recognised impairment loss is reversed through the Statement of Financial Performance to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

In respect of financial assets at cost, impairment losses previously recognised through surplus or deficit are not reversed through the Statement of Financial Perfomance. Any increase in fair value subsequent to an impairment loss is recognised directly in net assets.

Consumer and sundry receivables are stated at cost less a provision for impairment. The provision is made in accordance with GRAP 104 whereby the recoverability of consumer and sundry receivables is assessed individually and then collectively after grouping the assets in financial assets with similar credit risks characteristics. Government accounts are not provided because such accounts are regarded as receivable.

9.7 Derecognition of Financial Assets

The Municipality derecognises financial assets only when the contractual rights to the cash flows from the assets expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity, except when the Council approves the write-off of financial assets due to non-recoverability.

If the Municipality neither transfers nor retains substantially all the risks and rewards of the ownership and continues to control the transferred asset, the Municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Municipality retains substantially all the risks and rewards of ownership of a transferred financial asset, the Municipality continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

9.8 Derecognition of Financial Liabilities

The Municipality derecognises financial liabilities when the Municipality's obligations are discharged, cancelled or they expire.

INGQUZA HILL LOCAL MUNICIPALITY

ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS (CONTINUED) For the year ended 30 June 2016

10. RISK MANAGEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

It is the policy of the Municipality to disclose information that enables the user of its financial statements to evaluate the nature and extent of risks arising from financial instrument to which the Municipality is exposed on the reporting date.

Risks and exposure are disclosed as follows:

10.1 Credit Risk

- Each class of financial instrument is disclosed separately.
- Maximum exposure to credit risk not covered by collateral is specified.
- Financial instruments covered by collateral are specified.

10.2 Liquidity Risk

- Liquidity risk is managed by ensuring that all financial assets are reinvested at maturity at competitive interest rates in relation to cash flow requirements. Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.
- A maturity analysis for financial liabilities (where applicable) that shows the remaining undiscounted contractual maturities is disclosed in the financial statements.

11. PROVISIONS

Provisions are recognised when the Municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (this for example applies in the case of obligations for the rehabilitation of the landfill site).

The Municipality does not recognise a contingent liability or contingent asset. A contigent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where an inflow of economic benefits or service potential is highly probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of the provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating deficits. The present obligation under an onerous contract is recognised and measured as a provision.

12. LEASES

12.1 Municipality as lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the Municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the payments which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to impairment of financial instruments are applied to lease payables.

Operating leases are those leases that do not fall within the scope of the definition of finance leases. Operating leases are accrued and accounted for on a straight-line basis over the term of the relevant lease, this is on the basis of the cash flows in the lease agreeement.

12.2 Municipality as lessor

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Any outstanding amount is recognised as an asset in the Statement of Financiial Position

13. CONDITIONAL GRANTS AND RECEIPTS

Revenue from conditional grants, donations and funding are recognised as revenue to the extent that the Municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met, a liability is recognised.

14. REVENUE

14.1 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the Municipality directly in return for services rendered/goods sold, the value of which approximates the consideration received or receivable.

Interest revenue is recognised on a time proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.

Revenue arising out of situations where the Municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the Municipality as compensation for executing the agreed services.

14.2 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the Municipality received revenue from another entity or person without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportion basis.

Fines constitute both spot fines and summons. Revenue from spot fines and summons are recognised when they are legally due to the Municipality, revenue is impaired when the probability of collecting is remote and/or when a fine is reduced or written off by the Magistrate

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

14.2 Revenue from non-exchange transactions(continued)

Revenue from public contributions and donations is recognised when all the conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualify for recognition and first become available for use by the Municipality. Where public contributions have been received but the Municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and becomes available for use by the Municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

15. GRANTS, TRANSFERS AND DONATIONS

Grants, transfers and donations received are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

16. UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted for, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, Municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act. Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance.

17. IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act no. 56 of 2003, the Municipal Systems Act of 2000, the Public Office Bearers Act (20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy. Irregular expenditure is accounted for as an expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

18. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

19. RELATED PARTIES

Individuals as well as their close family members, and/or Municipality are related parties if one party has the ability, directly or indirectly to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Management is regarded as the related party and comprises the

councillors and audit committee members.

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

20. BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. The Municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. Borrowing costs incurred other than on qualifying assets are recognised as an expense in surplus or deficit when incurred.

21. EMPLOYEE BENEFITS

21.1 Post Employment Benefits

The Municipality operates a defined contribution plan in the form of a provident fund scheme covering employees. The assets of the scheme are held separately from those of the Municipality and are administered by the scheme's trustees. Contributions to the defined contribution retirement benefit plan are recognised as an expense when employees have rendered service entitling them to the contributions.

21.2 Short Term Employee Benefits

Short term employee benefits encompasses all those benefits that become payable in the short term, i.e. within a financial year or within 12 months after the financial year. Therefore, short term employee benefits include remuneration, compensated absences, bonuses and short term portion of Long Service Award.

Short term employee benefits are recognised in the Statement of Financial Performance as services are rendered, except for non-accumulating benefits, which are recognised when the specific event occurs. These short term employee benefits are measured at their undiscounted costs in the period the employee renders the related service or the specific event occurs.

21.3 Long term employee benefits

The municipality has an obligation to provide long-term service allowance benefits to all its employees.

The municipality's liability is based on an actuarial valuation. The Projected Unit Credit Method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the statement of financial performance.

The amount recognised as a liability for long-term service awrds is the net total of the following amounts: he present value of the defined obligation at the reporting date,

minus the fair value at the reporting date od plan assets (if any) out of which the obligations are to be settled directly.

The municipality recognises the net total of the following amounts as expense or revenue, except to the extent that another standard requires or permits their inclusion in the cost of an asset:

current service cost,

interest cost,

the expected return on any plan assets and on any reimbursement right recognised as an asset, actuarial gains and loseses, which is recognised immediately,

past service cost, which is recognised immediately, and

the effect of any curtailments or settlements.

22. EVENTS AFTER THE REPORTING DATE

The Municipality considers events that occur after the reporting date for inclusion in the annual financial statements. Events that occur after the reporting date (30 June 2016) and the date on which the audit of the financial statements is completed (30 November 2016) are considered for inclusion in the annual financial statements.

23. IMPAIRMENT OF ASSETS

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. Where the carrying amount of an asset exceeds its recoverable amount (or recoverable service amount in the case of non-cash-generating assets), the asset is considered impaired and is written down to its recoverable amount (or recoverable service amount.

An asset's recoverable amount (or recoverable service amount) is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value-in-use. This recoverable amount (or recoverable service amount) is determined for individual assets, unless those individual assets are part of a larger cash generating unit, in which case the recoverable amount (or recoverable service amount) is determined for the whole cash generating unit.

23.1 Impairment of cash generating assets

An asset is part of a cash generating unit where that asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

For cash generating assets the value in use is determined as a function of the discounted future cash flows from the asset. In assessing value-in-use for cash-generating assets, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, other fair value indicators are used.

23.2 Impairment of non cash generating assets

Where the asset is a non-cash generating asset the value in use is determined through depreciated replacement cost, restoration cost approach or service units approach. The decision to the approach to use is dependent on the nature of the identified impairment.

Impairment losses of continuing operations are recognised in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset.

Reversal of an impairment loss of an asset carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

24 INTANGIBLE ASSETS

Identifiable non-monetary assets without physical substance are classified and recognised as intangible assets. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is recognised as an expense as incurred. Costs incurred on development projects (relating to the design and testing of new or improved products) are recognised as intangible assets when the following criteria are fulfilled:

•it is technically feasible to complete the intangible asset so that it will be available for use;

management intends to complete the intangible asset and use or sell it;

•there is an ability to use or sell the intangible asset;

•it can be demonstrated how the intangible asset will generate probable future economic benefits;

•adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and

•the expenditure attributable to the intangible asset during its development can be reliably measured.

Other development expenditures that do not meet these criteria are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use on a straight-line basis over its useful life, not exceeding five years. Development assets are tested for impairment annually, in accordance with GRAP.

Intangible assets are initially recognised at cost. The cost of an intangible asset is the purchase price and other costs attributable to bring the intangible asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality, or where an intangible asset is acquired at no cost, or for a nominal cost, the cost shall be its fair value as at the date of acquisition. Trade discounts and rebates are deducted in arriving at the cost. Intangible assets acquired separately or internally generated are reported at cost less accumulated amortisation and accumulated impairment losses. The cost of an intangible asset acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the is recognised immediately,

past service cost, which is recognised immediately, and the effect of any curtailments or settlements.195 94

Subsequent Measurement, Amortisation and Impairment

After initial recognition, an intangible asset are carried at its cost less any accumulated amortisation and any accumulated impairment losses.

Expenditure on an intangible item that was initially recognised as an expense shall not be recognised as part of the cost of an intangible asset at a later date.

In terms of GRAP 31, intangible assets are distinguished between internally generated intangible assets and other intangible assets. It is further distinguished between indefinite or finite useful lives. Amortisation is charged on a straight-line basis over the intangible assets' useful lives (when the intangible asset is available for use), which are estimated to be between 3 to 5 years, the residual value of assets with finite useful lives is zero, unless an active market exists. Where intangible assets are deemed to have an indefinite useful life, such intangible assets are not amortised, however such intangible assets are subject to an annual impairment test. The useful lives per category of intangible assets are detailed below:

Intangible asset useful lives:

-Software 3

-Website 5

Intangible assets are annually tested for impairment, including intangible assets not yet available for use. Where items of intangible assets have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified except where the impairment reverses a previous revaluation. The impairment loss is the difference between the carrying amount and the recoverable amount.

INGQUZA HILL LOCAL MUNICIPALITY NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 June 2016			
1. ACCUMMULATED SURPLUS		2016 R	2015 R
Opening balance		930,422,566	869,091,392
Movements : Council Municipal Manager Budget and Treasury Office Administration Community and Social Services Infrastructure Planning and Development		$\begin{array}{c} 102,402,687\\ (10,421,493)\\ (18,769,907)\\ 192,581,720\\ (31,117,991)\\ (30,116,138)\\ 9,739,643\\ (9,493,148)\end{array}$	54,400,567 (9,077,319) (15,874,360) 110,685,414 (30,502,225) (27,859,907) 36,655,136 (9,626,172)
Prior year adjustments	32	745,240	(8,989,669)
Other retained income movements		(11,640,682)	5,885,209
Revaluation Increase/fair value adjustment	10	(318,365)	10,035,066
Closing balance		1,021,611,446	930,422,566

NO	QUZA HILL LOCAL MUNICIPALITY FES TO THE FINANCIAL STATEMENTS the year ended 30 June 2016	2016 R	2015 R
2	LONG TERM LIABILITY		
	Loan - Development Bank of Southern Africa(DBSA) Interest accrued - DBSA- included in sundry creditors (note 4) Total amount owed to DBSA as at 30 June 2016	6,825,840 <u>114,870</u> 6,940,711	6,825,840 <u>114,870</u> 6,940,711
	Long Service Awards (LSA)	4,272,044 11,212,755	<u>3,868,359</u> 10,809,070

The DBSA external loan is repayable in 2019. The fixed interest rate is 6.75% per annum. One bullet payment at the end of term from proceedings of zero coupon bonds. The payment shall commence on the last day of half year during which the first disbursement was advanced to the Municipality. The loan is secured by the investment held with FNB-RMB (Rand Merchant Bank) which was ceded to the DBSA which is an investment on zero coupon bond and has the following details:

- Account number 128331
- Type of account RMB
- Value R 4 383 533

The loan was used to acquire property, plant and equipment.

3 **PROVISIONS**

3.1 Bonus provision		
Opening balance	1,540,839	1,387,829
Addition to unpaid bonuses	111,864	153,010
	1,652,703	1,540,839
This is a provision for service bonus payable to employees as at 30 June 2016. The uncertainty is the timing of the bonus payments.		
3.2 Performance bonus		
Opening balance	3,002,926	2,290,142
Addition to unpaid perfomance bonuses	1,814,387	712,784
This is a provision for performance bonuses due to all s57 (14%) managers as at 30 June 2016. The uncertainty is on the assessment by Evaluation Committee and approval by Council.	4,817,313	3,002,926
3.3 Landfil sites		
Opening balance	141,777	141,777
Addition of Flagstaff site to the provision and expenditure increase	211,275	-
Provision for the restoration of the langfil site. The Municipality received an approval by the Office of The Environmenatl Affairs.	353,053	141,777
Total current provisions(Notes 3.1 + 3.2 + 3.3)	6,823,069	4,685,543

10	QUZA HILL LOCAL MUNICIPALITY TES TO THE FINANCIAL STATEMENTS (CONTINUED) the year ended 30 June 2016		
	-	2016	2015
		R	R
4	TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTION	S	
	Retentions with-held from contractors	10,622,092	9,390,040
	Trade payables	6,410,931	1,279,657
	Accrual for leave pay	7,578,979	6,577,072
	Prepaid income	833,556	348,513
	Other accruals	2,820,260	1,010,130
	Balance at the end of the year	28,265,817	18,605,412
	Sundry payables		
	Interest on DBSA Loan (refer to note 2)	114,870	114,870
	Petrol card	152	14,116
		115,023	128,986
	The management of the Municipality is of the opinion that the carrying value of trade payables approximate their fair values.		
	The fair value of trade payables was determined after considering the standard terms and conditions of agreements entered into between the Municipality and other parties.		
5	UNSPENT CONDITIONAL GRANTS AND RECEIPTS		
	Department of Energy (DOE) - Electrification	3,243,559	-
	Municipal Infrastructure Grant (MIG)	-	756,146
	Local Economic Development (LED)	3,400,861	138,423
		6,644,420	894,568
	See note 15 for reconciliation of grants from other spheres		
	of government. These unspent conditional grants at year end		
	are directly cash backed as required by the MFMA. At year end		
	there were designated investment bank accounts supporting		
	these unspent grants. However, all unspent conditional grants		

NOTE		L MUNICIPALITY NCIAL STATEMENTS (CONTINUED) June 2016		
			2016 R	2015 R
6	-	HELD AS A COLATERAL as a colateral - FNB: RMB	5,539,732	5,123,184
	NB : this is a fina	ancial asset - (see Note 2)		
7	CASH AND CA	SH EQUIVALENTS		
	The Municipality	has the following bank accounts:		
7.1	Current Accou	nt (Primary Bank Account)		
	Bank statement	balance at the beginning of the year	1,134,499	659,683
	Bank statement	balance at the end of the year	1,234,570	1,134,499
7.2	Current and ca	Il accounts_		
	FNB - FNB - FNB -	62224175712 - primary account 62003235307 - call account 62219877836 - call account	1,234,570 7,487,682 191,257	1,134,499 304,136 185,262
	FNB -	74233699310 - call account	21,332,144	7,149,991
	FNB - FNB -	62231474537 - call account 62231473761 - call account	2,452,214 40,455,820	10,292,555 521,297
	Bank balances	at the end of the year	73,153,686	19,587,740
	Bank statemen	t balance at the end of the year	73,153,686	19,587,740
7.3	Petty cash bala	ance	35_	35_
	Bank and cash	balance(7.2 + 7.3)	73,153,721	19,587,775
	Cash and cash	equivalents	73,153,721	19,587,775

INGQUZA HILL LOCAL MUNICIPALITY NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 30 June 2016

8 PROPERTY, PLANT AND EQUIPMENT As at 30 June 2016

8.1 Reconciliation of Carrying Value

	Land and	Infrastructure	Community	Capitalised	Furniture	Plant	Motor	Computer	Other Assets	
Description	Buildings		Assets	Leased Assets -	and	and	Vehicles	Equipment		Total
					Fittings	Equipment				
	R	R	R	R	R	R	R	R	R	R
Carrying values at 1 July 2015	55,835,213	355,402,582	31,655,276	876,900	861,071	3,144,378	3,970,352	1,043,352	1,450,296	454,239,419
Cost	56,402,054	465,902,889	32,829,041	1,161,943	1,655,150	6,492,270	6,476,847	1,861,070	2,049,066	574,830,331
Disposals	-	-	-	-	-				-	-
Revaluation	-	-	-	-					-	-
Accumulated depreciation:	(566,840)	(110,500,307)	(1,173,766)	(285,043)	(794,080)	(3,347,892)	(2,506,495)	(817,718)	(598,770)	(120,590,912)
- Cost	(566,840)	(110,500,307)	(1,173,766)	(285,043)	(794,080)	(3,347,892)	(2,506,495)	(817,718)	(598,770)	(120,590,912)
- Correction of error										
- Revaluation	-	-	-	-					-	-
Acquisitions	11,671,105	59,800,250	11,879,946	-	518,835	11,288,500	_	308,755	826,713	96,294,105
Revaluation	-		, ,		,	,,		,		, -,
Capital asset impaired	-	-	-	-	(70,212)	(773,900)	(886,790)	(164,951)	(67,698)	(1,963,552)
Depreciation:	(441,540)	(30,192,676)	(2,168,060)	(332,236)	(199,858)			(238,797)	(314,553)	(34,854,871)
- based on cost	(441,540)	(30,192,676)		· · · · · · · · · · · · · · · · · · ·	(260,182)		(876,063)			(35,803,276)
 based on impairment 	-	-	-	-	60,325	532,836	136,058	153,139	66,048	948,405
Carrying value of disposals:	-	-	-	-					-	-
Cost/revaluation	-	-	-	-					-	-
Accumulated depreciation	-	-	-	-					-	-
Impairment loss	-	-	-	-	-				-	-
Carrying values at 30 June 2016	67,064,778	385,010,156	41,367,162	544,664	1,109,836	13,431,832	2,343,558	948,359	1,894,757	513,715,102
Cost	68,073,159	525,703,140	44,708,988	1,161,943	2,173,986	17,780,770	6,476,847	2,169,825	2,875,779	671,124,436
Revaluation	-	-	-	-	-	-	-		-	-
Impairment	-			-	(70,212)	(773,900)	(886,790)	(164,951)	(67,698)	(1,963,552)
Accumulated depreciation:	(1,008,380)	(140,692,984)	(3,341,825)	(617,279)	(993,937)		(3,246,500)	(1,056,515)	(913,323)	
- Current	(441,540)				(199,858)	(, , ,		(238,797)	(314,553)	
- Opening	(566,840)	,	,	,	(794,080)	,	,	,	,	,

NB: Asset Register is available for inspection at the registered address of the Municipality in terms of Section 63 of MFMA

INGQUZA HILL LOCAL MUNICIPALITY NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8 PROPERTY, PLANT AND EQUIPMENT, CONTINUED As at 30 June 2015

8.1 Reconciliation of Carrying

	Land and	Infrastructure	Community	Capitalised	Furniture	Plant	Motor	Computer	Other Assets	
Description	Buildings		Assets	Leased assets -	and	and	Vehicles	Equipment		Total
				Printers	Fittings	Equipment				
	R	R	R	R	R	R	R	R	R	R
Carrying values at 1 July 2014	34,714,254	323,673,293	11,471,641	1,019,843	754,138	4,599,745	4,657,411	814,493	796,040	382,500,859
Cost	34,964,554	407,206,166	11,796,162	1,317,438	1,510,745	7,492,220	7,237,132	1,516,912	1,134,771	474,176,100
Correction of error	-	-	-	-					-	-
Revaluation	-	-	-	-					-	-
Accumulated depreciation:	(250,300)	(83,532,873)	(324,521)	(297,595)	(756,607)	(2,892,475)	(2,579,721)	(702,419)	(338,731)	(91,675,242)
- Cost	(250,300)	(83,532,873)	(324,521)	(297,595)	(756,607)	(2,892,475)	(2,579,721)	(702,419)	(338,731)	(91,675,242)
- Transfers	-									
- Revaluation	-	-	-	-					-	-
Acquisitions	12,964,934	58,696,723	21,032,880		561,760		886,790	914,474	080.000	96,047,559
Acquisitions Revaluation	10,035,066	50,090,725	21,032,000	-	501,700	-	000,790	914,474	989,999	10,035,066
Disposals		-	-	(155,405)	(417.255)	(999,950)	(1,647,075)	(570.215)	(75,704)	
Depreciation:	(1,562,500) (316,540)		- (849,245)	(155,495) 12,552	(417,355) (37,473)			(570,315) (115,300)		(5,428,394) (28,915,670)
- based on cost	(441,540)	· · · · ·			(245,124)	· · · · · · · · · · · · · · · · · · ·		(537,385)		(31,193,658)
- disposal	125,000	(20,907,434)	(049,243)	99,087	207,651	249,289	1,114,975	422,085	59,901	2,277,988
	125,000			33,007	207,031	243,203	1,114,975	422,000	39,901	- 2,277,900
Carrying values at 30 June 2015	55,835,213	355,402,582	31,655,276	876,900	861,071	3,144,378	3,970,352	1,043,352	1,450,296	454,239,420
Cost	47,929,488	465,902,889	32,829,041	1,317,438	2,072,505	7,492,220	8,123,922	2,431,385	2,124,770	570,223,660
Revaluation	10,035,066	-	-	-	-	-	-			10,035,066
Disposals	(1,562,500)			(155,495)	(417,355)	(999,950)	(1,647,075)	(570,315)	(75,704)	(5,428,394)
Accumulated depreciation:	(566,840)	(110,500,307)	(1,173,766)	(285,043)	(794,080)	(3,347,892)	(2,506,495)	(817,718)	(598,770)	(120,590,912)
- Cost	(316,540)	(26,967,434)	(849,245)	12,552	(37,473)	(455,417)	73,226	(115,300)	(260,039)	(28,915,670)
- Opening balance	(250,300)	(83,532,873)	(324,521)	(297,595)	(756,607)	(2,892,475)	(2,579,721)	(702,419)	(338,731)	(91,675,242)

INGQUZA HILL LOCAL MUNICIPALITY NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) For the year ended 30 June 2016

30 June 2016	Cost							Carrrying				
	Opening Balance	Additions	Impairment	Transfer to Completed	Revaluation	Closing Balance	Opening Balance	Additions	Impairment	Disposals	Closing Balance	Value
	R	R	R	R	R	R	R	R	R	R	R	R
Land and Buildings												
Land and buildings	56,402,054	11,671,105	-	-	-	68,073,159	566,840	441,540	-	-	1,008,380	67,064,778
<u> </u>	56,402,054	11,671,105	-	-	-	68,073,159	566,840	441,540	-		1,008,380	67,064,778
		· ·						· ·				
Infrastructure												
Infrastructure - Work in Prog	94,498,267	-		(5,471,008)		89,027,259	-	-	-			89,027,259
Street lights	-	632,031		(,		632,031	-	115,134	-		115,134	516,897
High Masts	-	425,208				425,208	-	239,825	-		239,825	185,383
Access Roads	371,404,622	58,743,012		5,471,008	-	435,618,642	110,500,307	29,837,717	-		140,338,025	295,280,618
	465,902,889	59,800,250	-	-	-	525,703,140	110,500,307	30,192,676	-		140,692,984	385,010,156
Community assets												
Graveyard	62,049					62,049	32,705	2,692	-		35,397	26,652
Sport field	4,138,472	3,172,928				7,311,400	75,966	724,450			800,416	6,510,984
Community Halls	28,628,520	8,707,019				37,335,539	1,065,095	1,440,918	-		2,506,013	34,829,526
	32,829,041	11,879,946	-	-	-	44,708,988	1,173,766	2,168,060	-		3,341,825	41,367,162
Leased assets												
Pinting Machine	1,161,943	-	-	-	-	1,161,943	285,043	332,236		-	617,279	544,664
Other assets												
Landfill site	401,107		64,894			336,212	257,113	48,864	64,685		241,292	94,920
Fire arms	25,231	_	0-1,00-1			25,231	6,782	2,530	04,000		9,312	15,920
Furniture and fittings	1,655,150	518,835	70,212	_		2,103,773	794,080	260,182	60,325		993,937	1,109,836
Plant and equipment	6,492,270	11,288,500	773,900			17,006,870	3,347,892	759,981	532,836		3,575,038	13,431,832
Motor vehicles	6,476,847	-	886,790			5,590,057	2,506,495	876,063	136,058		3,246,500	2,343,558
Mobile office	453,000	-				453,000	92,437	30,283			122,720	
Tools, arms & mobile office	1,169,728	826,713	2,804			1,993,637	242,438	298,925	1,363		541,325	1,452,312
Computer equipment	1,861,070	308,755	164,951			2,004,875	817,718	391,936	153,139		1,056,515	948,359
	18,534,404	12,942,803	1,963,552	-	-	29,513,656	8,064,955	2,668,764	948,405	-	9,786,639	
		· •						· ·				
	574,830,331	96,294,105	1,963,552	-	-	669,160,884	120,590,912	35,803,276	948,405	-	155,447,107	513,713,777
NB: Details for the revaluation	n amounts are	stated in note 10	0, there are no i	items of prope	rty, plant and e	equipment that are	pledged as sec	urity				

8.2 Analysis of property plant and equipment as at

		Cost	Disposal Accumulated Depreciation						Carrrying			
30 June 2015	Opening	Additions /		Transfer /		Closing	Opening	Additions	Disposals	Correction	Closing	Value
	Balance			Completed		Balance	Balance				Balance	
	R	R	R	R	R	R	R	R	R	R	R	R
Land and Buildings												
Investment property	-	-		-	-	-	-	-	-		-	-
Land and buildings	34,964,554	12,964,934	1,562,500	-	10,035,066	56,402,054	250,300	441,540	125,000		566,840	55,835,213
	34,964,554	12,964,934	1,562,500	-	10,035,066	56,402,054	250,300	441,540	125,000		566,840	55,835,213
Infrastructure												
Street Lights						-	-	-	-		-	_
Infrastructure - Work in Prog	81,075,352	13,422,915		-	-	94,498,267	-	-	-		-	94,498,267
Access Roads	326,130,814	45,273,808		-	-	371,404,622	83,532,873	26,967,434	-	-	110,500,307	260,904,315
	407,206,166	58,696,723		-	-	465,902,889	83,532,873	26,967,434	-	-	110,500,307	355,402,582
	_ , ,							-,,-			-,,	
Community assets												
Graveyard	62,049	-				62,049	24,731	7,974	-		32,705	29,344
Recreation grounds	-	4,138,472				4,138,472	-	75,966	-		75,966	4,062,506
Community Halls	11,734,113	16,894,408				28,628,520	299,790	765,305	-		1,065,095	27,563,426
	11,796,162	21,032,880		-	-	32,829,041	324,521	849,245	-		1,173,766	31,655,276
Leased assets												
Printing machine	1,317,438	-	155,495	-	-	1,161,943	297,595	86,535	99,087	-	285,043	876,900
Other assets												
Landfill site	401,107					401,107	208,155	48,958			257,113	143,993
Fire arms	27,953	-	2,721			25,231	4,596	2,727	542		6,782	18,450
Furniture and fittings	1,510,745	561,760	417,355			1,655,150	756,607	245,124	207,651		794,080	861,071
Plant and equipment	7,492,220	-	999,950			6,492,270	2,892,475	704,706	249,289		3,347,892	3,144,378
Motor vehicles	7,237,132	886,790	1,647,075			6,476,847	2,579,721	1,041,750	1,114,975		2,506,495	3,970,352
Mobile office	453,000	-	-			453,000	62,237	30,200			92,437	360,563
Tools and equipment	252,712	989,999	72,983			1,169,728	63,743	238,055	59,359		242,438	927,289
Computer equipment	1,516,912	914,474	570,315			1,861,070	702,419	537,385	422,085		817,718	1,043,352
	18,891,780	3,353,023	3,710,399	-	-	18,534,404	7,269,952	2,848,904	2,053,901	-	8,064,955	10,469,448
	474,176,100	96,047,559	5,428,394	0	10,035,066	574,830,331	91,675,242	31,193,658	2,277,988	-	120,590,912	454,239,420

9 LONG SERVICE AWARDS		
9.1 Current portion of long service award	2016 R	2015 R
Short term portion	1,245,638	1,154,179
NB: The Municipality offers employees long service awards for every five years of service completed, from ten years of service to 45 years of service, inclusive.		
Current portion of long service awards Long service awards	1,245,638 4,272,044 5,517,682	1,154,179 3,868,359 5,022,538
9.2 Reconciliation of long service award		
Opening balance	5,022,538	3,977,596
Total annual expense	379,657	774,522
Actuarial loss	115,487	270,420
Unfunded liability	5,517,682	5,022,538
9.3 Assumptions used at the reporting date		
Discount rates used	7.98%	8.51%
Number of eligible employees	246	241
Expected remaining working lifetime	21.8 years	22.1 years
Average retirement age	65	65
Salary weghted annual average	7%	7.4
General salary inflation	7.08	7.08

For the year ended 30 June 2016

10 **INVESTMENT PROPERTY CARRIED AT FAIR VALUE**

10.1 Reconciliation of fair value	Investment property R	Total R
as at 1 July 2015	459,341,100	459,341,100
Transferred to PPE Transferred to inventory Gain on fair value adjustment Add new lease	(19,301,105) (3,185,000) (318,365) 3,430,000	(19,301,105) (3,185,000) (318,365) -
as at 30 June 2016	439,966,630	439,966,630
2015 as at 1 July 2014	459,341,100	459,341,100
Transferred to inventory Transferred to PPE Gain on fair value adjustment	(2,770,049) (245,636) 3,015,685	- (2,770,049) (245,636) 3,015,685
as at 30 June 2015	459,341,100	459,341,100
10.2 Investment property pledged as security None and no contractual obligations	-	-
10.3 Details of investment property	2016 R	2015 R
Land held for an undetermined use Land under operating lease	423,880,530 16,086,100	443,500,000 15,841,100
	439,966,630	459,341,100

10.4 Details of valuation

The effective date of the fair value adjustment was 1 July 2015. Revaluations were performed by an independent valuer, Mr Clyde, of Geospatial. Geospatial is not connected to the Municipality and have recent experience in location and category of the investment property being valued.

Methods used are detailed in the attached Valuers methodology The valuation was based on open market value for existing use.

10.5 Amounts recognised in surplus or deficit for the year.	2016 R	2015 R
Fair value adjustments	(318,365)	3,015,685

NB: These are the fair value adjustment figures as determined by the Municipal valuer. These valuations were done on 30 June 2016

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11 RECEIVABLES

11.1 Consumer receivables from non-exchange transactions

For the year ended 30 June 2016	Gross <u>balance</u> R	Provision for <u>bad debts</u> R	Net <u>balances</u> R
Business	24,219,312	(23,734,926)	484,386
Domestic	15,805,793	(15,489,677)	316,116
Government	10,639,104	-	10,639,104
Debtor's credit balances			-
	50,664,209	(39,224,603)	11,439,606
Discounting effect		Refuse	Rates
Consumer receivables	50,664,209	c	
Finance income	(787,905)	entii	entii
Unearned finance charges	(2,769,123)	lese	lese
Provision for bad debts	(38,436,698)	g	representin g
Receivables at fair value	8,670,483	1,040,458	7,630,025
As at 30 June 2015			
Receivables	43,373,299	(34,556,021)	8,817,278
	43,373,299	(34,556,021)	8,817,278
Un-earned interest 2015			(3,986,995)
Adjusted balance		-	4,830,283
		2016	2015
		R	R
Refuse and Rates: Ageing			
0 - 30 days (current)		3,407,499	17,898
31 - 60 days		54,968	65,551
61 - 90 days		59,765	90,333
91 -120 days		76,323	359,583
121 - 150days		71,200	72,214
151 - 180 days		72,749	77,768
181 - 210 days		72,045	79,163
211 - 240 days		67,470	73,220
241 - 270 days		7,586	70,361
271 - 300 days		77,066	71,660
301 - 330 days		82,896	72,688
331 - 360 days		9,020,471	8,688,255
+361 days		37,594,171	33,634,604
Total		50,664,209	43,373,299

Summary of Receivables by Customer Classification

In terms of the financial instruments classification (Note 33), management has classified consumer and sundry receivables as financial assets at armotised cost for the purposes of assessing credit risk (Notes 11.1 and 11.2). The concentration of credit risk has been on residential consumers.Provision for impairment of consumer receivables has been more aggressive in the year under review, and has been made for all residential consumer balances outstanding for 98% of outstanding debt bases on collection. In management's professional judgement, no further credit provision is required in excess of the provision for impairment. Consumer receivables comprises a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these receivables. Consumer receivables are presented net of provision for impairment.

11.2 Sundry receivables from exchange transactions

	Refuse	1,040,458	553,861
	Sundry receivables from exchange transactions	12,915,390	3,340,563
		13,955,848	3,894,424
12	VALUE ADDED TAX	7,333,560	3,740,026

	S TO THE FINANCIAL STATEMENTS (CONTINUED)			
or th	ne year ended 30 June 2016	Note	2016 R	2015 R
13	PROPERTY RATES			
	Actual			
	Rates assessment		20,419,684	16,814,774.01
	Finance charges		(752,905)	(713,767
	Total property rates		19,666,779	16,101,007
	Property valuations			
	Rates		2,065,474,150	1,815,615,804
	Total property valuations Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to	factor of 0.02 for gover property valuations to de		1,815,615,804
14	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES	factor of 0.02 for gover property valuations to de is on property	nment etermine the	
14	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is dom SERVICE CHARGES Refuse charges	factor of 0.02 for gover property valuations to de is on property	nment etermine the 957,246	299,00
14	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES	factor of 0.02 for gover property valuations to de is on property	nment etermine the	299,00 (35,494
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is dom SERVICE CHARGES Refuse charges	factor of 0.02 for gover property valuations to de is on property	nment etermine the 957,246 (34,999)	299,00 (35,494
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges GOVERNMENT GRANTS AND SUBSIDIES	factor of 0.02 for gover property valuations to de is on property	nment etermine the 957,246 (34,999)	299,000 (35,494 263,50 5
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges GOVERNMENT GRANTS AND SUBSIDIES National Transfers	factor of 0.02 for gover property valuations to de is on property e when need arises.	nment etermine the 957,246 (34,999) 922,246	299,000 (35,494 263,50 9 152,692,000
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is dom SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant	factor of 0.02 for gover property valuations to de is on property e when need arises. 15.1	nment etermine the 957,246 (34,999) 922,246 200,197,000	299,000 (35,494 263,50 9 152,692,000 16,387,417
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant	factor of 0.02 for gover property valuations to de is on property e when need arises. 15.1 15.2 15.3 15.4	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000	299,000 (35,494 263,50 9 152,692,000 16,387,417 934,000 1,600,000
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant Municipal Infrastracture Grant	factor of 0.02 for gover property valuations to de is on property e when need arises. 15.1 15.2 15.3 15.4 15.5	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000 53,460,145	299,000 (35,494 263,50 9 152,692,000 16,387,417 934,000 1,600,000 65,688,324
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant	factor of 0.02 for gover property valuations to de is on property e when need arises. 15.1 15.2 15.3 15.4	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000	299,000 (35,494 263,50 9 152,692,000 16,387,417 934,000 1,600,000 65,688,324
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant Municipal Infrastracture Grant Expanded Public Works Programme Grant Provincial Transfers Library services	15.1 15.2 15.3 15.4 15.5 15.8 15.6	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000 53,460,145 1,036,000 724,000	1,815,615,804 299,000 (35,494 263,509 152,692,000 16,387,417 934,000 1,600,000 65,688,324 1,000,000 724,000
	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is dom SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant Municipal Infrastracture Grant Expanded Public Works Programme Grant Provincial Transfers Library services Local Economic Development Projects	factor of 0.02 for gover property valuations to de is on property e when need arises. 15.1 15.2 15.3 15.4 15.5 15.8	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000 53,460,145 1,036,000 724,000 237,562	299,000 (35,494 263,50 9 152,692,000 16,387,417 934,000 1,600,000 65,688,324 1,000,000
14	Valuations on land and buildings are performed every The last valuation came into effect on 01 July 2015. A and businesses and 0.015 for residential is applied to assessment rates. Rates are levied on an annual bas owners. There is an annual maintenance which is don SERVICE CHARGES Refuse charges Finance charges Finance charges Equitable share Department of Energy (DOE) - Electrification Municipal Systems Improvement Grant Municipal Finance Management Grant Municipal Infrastracture Grant Expanded Public Works Programme Grant Provincial Transfers Library services	15.1 15.2 15.3 15.4 15.5 15.8 15.6	nment etermine the 957,246 (34,999) 922,246 200,197,000 14,756,441 930,000 1,600,000 53,460,145 1,036,000 724,000	299,000 (35,494 263,50 152,692,000 16,387,417 934,000 1,600,000 65,688,324 1,000,000 724,000

NB: There are no transfers(grants) that are made out by the Ingquza Hill Local Municipality to other organs of state. The equitable share gazetted amount differs with the received amount due to funds that were withheld by National Treasury to an amount of R 756 000.

There is no reconciliation for the IEC Grant because it is a once off grant for a special purpose which is maintanance of some gravel roads leading to some identified voting stations that were very bad.

ended 30 June 2016	2016	2015
	R	R
ERNMENT GRANTS AND SUBSIDIES (Continued)		
able share		
ms of the Constitution, this grant is used to subsidise the		
sion of basic services to indigent community members.		
art of this service, the municipality provides free basic icity through a formalised mechanism through Eskom.	200,197,000	152 602 000
icity through a formalised mechanism through Eskoli.	200,197,000	152,692,000
rtment of Energy (DOE) - Electrification		
nce unspent at the beginning of the year	-	11,387,417
ent year receipts itions met - transferred to revenue	18,000,000	5,000,000
litions met - transferred to revenue	<u>(14,756,441)</u> 3,243,559	(16,387,417)
s an electrification support grant. Conditions yet to be		
ification expenditure purposes. This expenditure is for wards electrification		
cipal Systems Improvement Grant		
nce unspent at the beginning of the year	-	-
ent year receipts	930,000	934,000
itions met - transferred to revenue	(930,000)	(934,000)
litions not met - transferred to liability	-	-
grant is meant to help with the improvement and ading of municipal systems and is only spent on that		
cipal Finance Management Grant		
nce unspent at the beginning of the year	-	-
ent year receipts itions met - transferred to revenue	1,600,000 (1,600,000)	1,600,000 (1,600,000)
litions not met - transferred to liability	(1,000,000)	- (1,000,000)
grant is spent on capacity building on BTO officials and nanagers and Internship	·	
cipal Infrastracture Grant		
nce unspent at the beginning of the year	756,146	850,470
ent year receipts	65,594,000	65,594,000
itions met - transferred to revenue	(53,460,145)	(65,688,324)
litions not met - transferred to liability		756,146
s an infrastructure support grant. Conditions yet to be		
re that the municipality must still utilise this funding for		
al expenditure purposes, this grant is only spent on construction and community halls		
·		
r y Services nce unspent at the beginning of the year	-	-
ent year receipts	724,000	724,000
itions met - transferred to revenue	(724,000)	(724,000)
litions not met - transferred to liability	-	-
was spent on libraries and running of the libraries in eriod		
I Economic Development Projects		
nce unspent at the beginning of the year	138,423	229,275
ent year receipts	3,500,000	
itions met - transferred to revenue	(237,562)	(90,852)
litions not met - transferred to liability	3,400,861	138,423
itions to be met by building hawker stalls		
nded Public Works Programme Grant		
nce spent at the beginning of the year	-	-
ent year receipts	1,036,000	1,000,000
itions met - transferred to revenue	(1,036,000)	(1,000,000)
	<u> </u>	-
litions met amount reco	 transferred to revenue gnised as revenue is limited to the funding 036 000 and not the whole expenditure 	- transferred to revenue

For the year ended 30 June 2016

OTHER INCOME	2016 R	2015 R
Advertising fees rental	234,519	234,181
Commission	37,687	44,113
Funeral fees	27,137	24,488
Insurance refund	647,712	-
LG SETA	269,757	185,379
Natis agency fees	2,918,311	2,749,365
Plan fees	206,946	301,991
Plant hire	6,993,858	4,561,200
Pound fees	4,021	15,277
Rezoning and sub-division	11,432	1,779
Sale of sites	21,491	3,074,724
Sundry income	18,670	140,570
Tender document	116,705	178,877
	11,508,246	11,511,946
NB: These are all revenues from non exchange transactions that were earned, measured and recognised by the Municipality, none of these revenues are pledged as a security to other party.		
Plant hire - represents the revenue earned by the Municipality through the projects that are done inhouse which are funded by the Municipal Infrastructure Grant.		

\mathbf{O} is the second s	ES TO THE FINANCIAL STATEMENTS (CONTINUED)		
	ne year ended 30 June 2016		
		2016	2015
		R	R
17	TRADE AND OTHER PAYABLES FROM NON EXCHANGE TRANSACTIONS		
	Workmen's Compensation Fund	459,463	-
		459,463	
18	EMPLOYEE RELATED COSTS		
10	EMPLOTEE RELATED COSTS		
	Salaries and wages	57,347,028	50,813,634
	Contributions for UIF, provident, medical aid, etc	14,393,030	12,452,941
	Travel, motor car, accommodation, subsistence	5,853,718	5,559,454
	Overtime payments	3,783,319	3,367,674
	Housing benefits and allowances	1,765,105	1,549,001
	Employee provisions	1,608,916	2,210,101
	Total employee related costs	84,751,116	75,952,806
	Remuneration of the Municipal Manager	4 057 000	
	Annual remuneration	1,057,226	988,986
	Car allowance	191,065	178,732
	Contribution to UIF and other payments	<u> </u>	269,808 1,437,526
	Remuneration of the Chief Finance Officer		
	Annual remuneration	920,296	860,894
	Car allowance	151,578	141,794
	Contribution to UIF and other payments	10,827 1,082,701	126,115 1,128,80 4
	=		· · ·
	Remuneration of the Corporate Services Director		
	Annual remuneration	691,263	840,638
	Car allowance	138,044	172,179
	Contribution to UIF and other payments	147,678	146,625
	—	976,985	1,159,442
	Remuneration of the Technical Services Director		
	Annual remuneration	812,024	759,611
	Car allowance	194,886	182,307
	Contribution to UIF and other payments	75,788	160,117
	=	1,082,699	1,102,035
	Remuneration of the Community Services Director		
	Annual remuneration	338,357	785,322
	Car allowance	000,001	139,262
	Contribution to UIF and other payments	115,987	9,284
		454,344	933,869
	Remuneration of the Strategic Planning Director	000.004	700 405
	Annual remuneration	833,964	780,135
	Car allowance	162,405	151,923
	Contribution to UIF and other payments	86,332	196,747
	=	1,082,701	1,128,804

	e year ended 30 June 2016			
		Note	2016	2015
19	REMUNERATION OF COUNCILLORS		R	R
	Mayor			
	Annual remuneration		553,509	546,49
	Allowances, contribution to UIF and related items		225,371	192,86
			778,880	739,36
	Speaker	_		
	Annual remuneration		454,808	437,19
	Allowances, contribution to UIF and related items		172,471	158,46
			627,278	595,66
	Chief Whip	=		
	Annual remuneration		426,383	409,87
	Allowances, contribution to UIF and related items		162,996	149,86
			589,378	559,74
	Exco members			
	Annual remuneration		2,120,634	2,084,28
	Allowances, contribution to UIF and related items		894,690	858,65
			3,015,324	2,942,93
	Other Councillors			
	Annual remuneration		9,181,314	8,741,74
	Allowances, contribution to UIF and related items		3,353,476	3,077,81
		_	12,534,790	11,819,56
	Traditional leaders		279,000	122,00
	Total remuneration for councillors	36	17,824,651	16,779,26
	NB: full list of related party transactions as per GRAP standard			
	is disclosed on Note 36			
20	INTEREST PAID			
	Long term liabilities - DBSA	37	462,187	460,85
	Finance lease	39	115,869	76,14
	Total interest on external borrowings		578,056	537,00
21	REVALUATION AND FAIR VALUE SURPLUS			
	Fair value adjustment on investment	10.1	(313,675)	3,015,68
	Revaluation on land	8.2		1,562,50
22	COUNCILLORS WITH ACCOUNTS IN ARREARS	_	-313,675	4,578,18
			000 10-	
	1. C N Yako		202,105	172,43
	2. K Mviko		54,444	62,46
	TOTAL	=	256,549	234,90

23 CREMERAL EXPENDITORE 2016 2015 Accounting and audit falses 6.418.066 6.600.516 Advention falses 258.58.988 27.39.304 Advention word admin 3.738.444 2.238.970 Acts and culture 15.59.451 4.44.238.970 Acts and culture 15.59.451 4.42.600 Advention becomes - 2.2662 Earlicharges 51.120 61.130 Buildings 14.4900 3.28.400 Cleaning and groening 16.773 15.074 Cleaning and groening 16.773 15.074 Communication strategy 270.040 2.286.85 Communication strategy 2.210.5 2.28.79 Communication strategy - 15.301 3.09.477 Crime provention 0.65.725 100.070 2.28.790 Data lines 2.2105 2.28.790 2.28.790 Diatater management - 1.33.200 6.74.50 Communicy halis - 1.28.700 1.35.200 <	R R R Accounting dust frees 6.413.056 6.880.3165 Advance word admin 3.738.481 2.393.870 Atts and calute 150.491 4.40.00 Acts and calute 530.491 4.80.00 Atts and calute 537.470				
Advertising fees 265,888 272,930 Allowares ward admin 373,9444 2,933,970 Action avgenes - 2,4682 Audit committee costs 229,140 200,885 Bark charges 51,182 87,118 Bark charges 51,180 87,118 Caroning modeling 93,384 14,350 Caroning modeling 16,373 19,074 Cleaning and greening 16,773 19,074 Communication strategy 270,040 2273,040 223,938,95 Communication strategy 270,040 223,938,95 20,938,95 Communication strategy 270,040 223,938,95 20,938,95 Communication strategy 270,040 223,938,95 20,938,95 Communication strategy 270,040 223,939,95 20,938,95 Communication strategy 22,016 10,939,97 20,938,95 Communication strategy 2,016 22,939,97 21,44,939,97 Consultation development 69,006 60,858 86,938 E	Adversing fees 265.988 27.939.970 Allowares ward admin 3.738.484 2.939.970 Auts and culture 1.54.491 4.4002 Autio committee costs 2.20.400 2.08.690 Earl charges 51.100 87.116 Earl charges 51.100 87.116 Cauring meaning 93.384 14.305 Cauring meaning 93.384 14.305 Cleaning and greening 15.732 9.55.101 Communication strategy 270.140 272.016 Communication strategy 270.140 272.016 Communication strategy 27.016 10.277 Consultation A professional fees 52.016 10.277 Distater management - 19.300 Early chillowood dwolpromin 68.006 68.038 Electricity infrastructure 69.3472 - Equation strategy 2.017.00 1.732.400 Enable eastistance programme 44.208 97.1742 Equation strategy 1.633.661 45.018 Experin	23	GENERAL EXPENDITURE	2016 R	2015 R
Adversing fees 265,886 272,905 Atts and culture 158,491 44.000 Aution committee costs 228,140 2008,865 Bank charges 51,182 87,118 Bank charges 51,182 87,118 Bank charges 51,400 32,285,00 Catoring method 157,532 98,551 Catoring material 157,532 98,551 Communication strategy 270,040 2273,040 Communication strategy 270,040 223,8185 Communication strategy 270,040 223,8185 Communication strategy 270,040 23,93,815 Communication strategy 20,016 10,87,871 Consultion aprotesonal less 52,016 10,87,871 Consultion approximant 69,806 68,358 Endyclose astistance programme 44,208 87,138 Electricity infrastructure 83,472 - Equitable schre 1,033,681 45,018 Experiment infrastrategy 2,617,200 1,735,200	Advertising free 265.988 229.39.970 Atts and culture 151.491 44.002 Audi committee costs 220.404 228.353 Bank charges 51.100 67.116 Bank charges 51.300 32.96.500 Calcing and greening 157.822 9.55.500 Calcing matrial 157.822 9.55.500 Communication strategy 270.400 227.0140 227.0140 Communication strategy 270.400 22.96.503 102.97.73 Communication strategy 270.400 22.96.503 102.97.79 Consultion aprofesional fees 52.016 10.97.79 103.02.77 Consultion aprofesional fees 52.016 10.97.79 103.02.77 Daster management - 19.300 12.73.2.40 17.73.2.40 Encircleve assistance programme 48.208 87.74.72 - Equitable share 10.43.661 46.5.018 12.73.2.40 17.73.2.40 Daster management 2.017.020 17.73.2.40 17.73.2.40 17.73.2.40			0.440.000	0 000 540
Allowance word admin 3.738,444 2.838,970 Arts and culture 158,491 44.000 Auction expense - 2.4682 Auction expense 51,182 87,116 Furniture halls 53,7470 1 Buildings 14,900 3.268,500 Cleaning material 15,732 98,519 Community halls 4,800 2.236,835 Composition strategy 270,040 2.237,819 Community halls 4,800 2.236,835 Composition strategy 22,105 2.357,91 Community halls 4,800 2.236,835 Council functions 2.846,226 3.000,479 Council functions 2.847,220 2.14 Expanded Applexitions 14,320 17,332 Council functions 2.847,220	Allowance ward admin 3,738,444 2,939,700 Arts and culture 158,491 42,402 Audi continite costs 228,404 208,865 Bark charges 61,182 87,116 Furniture halts 537,470 1.60 Furniture halts 537,470 1.60 Cleaning material 157,322 256,61 Cleaning material 157,322 256,61 Community halts 4,800 2,326,835 Computer hardware 168,51 343,737 Consultation & protessional foes 52,016 108,787 Consultation & protessional foes 52,016 72,829 Consultation & protessional foes 72,105 22,105 22,82,927 Data infers 72,210 22,105 22,82,927 Data infers 72,207 214,446 300,4879 Early chaldword development 48,068 300,4879 Cancel functions 72,8207 214,446 Espaced Public Works Programme 2,817,000 17,85,240 Early chaldword developmont				
Att and culture 158,491 44.000 Audic comittiee costs 220,400 226,862 Audic comittiee costs 220,400 226,862 Bark charges 51,182 657,470 - Buildings 14,400 32,246,500 33,344 148,906 Cleaning and greening 167,772 18,076 0 229,805 Communication integy 1770,404 2,720,16 2,720,16 0 2,93,805 Computer hardware 16,851 343,871 0 2,93,805 0 3,008,479 0 1,73,230 0 2,846,266 3,008,479 0 1,83,800 1,83,800 0 3,83,80 1,83,800 0 8,83,800 0 8,83,800 0 8,83,800 0 8,83,800 0 0,83,832 0 0 0,80,800 0 0,83,832 0 0 1,83,720 1,83,720 1,73,2,800 1,73,2,800 1,73,2,800 1,73,2,800 1,73,2,800 1,73,82,800 1,73,82,800 1,73,82,800 1,73,82,800 <	Art.and culture 158.401 44.002 Autic committee costs 229.400 228.950 Bark charges 6.51.182 87.116 Furniture halls 537.470 - Buildings 14.300 32.84 Charring - meetings 13.384 14.905 Charring and graning 110.772 10.974 Communication intervy 127.040 222.016 Communication approximation 16.951 33.384 Consultion Approximation approximation 16.951 33.787 Consultion Approximation approximation 2.840.266 3.008.478 Consultion Approximation 6.57.25 109.379 Data lines 2.2105 2.2.879 Distaster management - 19.367 Early childword development 60.906 6.05.25 Expanded Public Works Programme 2.817.000 17.85.240 Expanded Public Works Programme 2.817.000 17.85.240 Expanded Public Works Programme 2.817.000 17.85.240 Expanded Public Works Programme 2.817.000				
Auction expense 21.622 Auction expense 51.182 87.116 Furthur balls 537.470 9.116 Furthur balls 537.470 9.116 Catoring and greening 16.773 19.074 Cleaning and greening 16.773 19.074 Communication strategy 270.040 272.016 Community halts 4.800 230.855 Community halts 4.800 230.857 Canablation & probasional fees 25.016 19.079 Canablation & probasional fees 25.016 20.879 Disaster management 19.300 19.379 Data lines 22.2105 22.847 Electricity infrastructure 83.3472 -1 Equitable share 19.300 214.448 Electricity infrastructure 233.661 466.018 Expanded Public Works Programme 2.817.020 1.738.260 Expanded Public Works Programme 2.817.020 1.738.260 Expanded Public Works Programme 2.817.020 1.738.260 Fagataf paiw	Auccion expense 24.02 Auccion expense 51.182 Bark charges 51.182 Buildings 14.900 Catering-neerings 93.384 Cleaning and groening 16.773 Communication strategy 270.140 Consultation & professional focis 2.48,276 Consultation & professional focis 2.48,276 Consultation & professional focis 2.48,276 Disaster management - Enclored assistance programmo 4.82,08 Electricity infrastructure 89.3472 Equitable share 1.083,661 Expensed share 1.083,661 Expension and water purchase 79,297 Electricity infrastructure 89.3472 Equitable share 1.083,670 Expensed Anal Water purchase 79.297 Equitable share				
Audit committee costs 220,040 200,895 Bank charges 51,182 87.116 Furniture halls 537,470 - Buildings 14,900 3,286,500 Calening material 157,532 38,541 Communication and greening 167,73 19,074 Communication and greening 167,851 23,326,500 Communication and greening 165,851 23,326,500 Communication and professional floss 2,246,2265 3,008,475 Consolitate hardware 2,347,227 16,300 Consolitate management - 19,300 Enary childwood development 69,906 66,636 Electricity and water purchase 73,227 214,416 Electricity indivisitor purchase 72,100 1,23,000 Englowe assistance programme 2,81,000 1,23,000 Electricity indivisitor purchase 73,227 214,416 Electricity indivisitor purchase 73,247 - Electricity indivisitor purchase 1,83,700 - Electricity indinterure	Audit committee costs 220,040 2209.05 Bank chargos 51,112 87.116 Furniture halls 537,470 - Buildings 14,500 3.285,590 Catering- meetings 93,384 145,950 Cleaning and greening 16,773 19,074 Communication strategy 270,040 2238,850 Computation and strategy 270,040 2238,850 Computation and strategy 10,051 343,781 Consultation & professional fees 52,016 150,079 Consultation & professional fees 52,016 150,079 Data lines 22,065 93,007,979 Data lines 73,247 - Entry childwood davelopment 69,060 66,053 Elocricity and water purchase 73,247 - Equitable share 1,083,861 445,017 Fipastaff paving 11,2372 98,744 Fipastaff paving 11,2372 98,744 Fipastaff paving 11,85,072 - Records management			-	
Bank charges 51,182 67.11 Functione halls 537.470 - Buildings 11,000 3.280.500 Cleaning and greening 16,773 19,074 Cleaning and greening 16,773 19,074 Communication strutegy 270,040 222,014 Communication strutegy 270,040 222,016 Computer hardware 10,851 343,781 Computer hardware 2,055 10,287 Computer hardware 2,055 12,2879 Disaster management - 19,300 Encyclew assistance programme 42,000 23,838 Electricity infrastruture 89,3472 - Equilable struc 1,038,661 466,018 Expended Public Works Programme 2,217,000 17,35,240 Expended Public Works Programme 2,217,000 17,35,240 Plagstaff paving 1,46,707 166,008 Expended Public Works Programme 2,817,00 10,73 Plagstaff paving 1,46,707 166,908 Expene	Bark charges 51,12 87,170 Buildings 14,900 3,286,550 Catering and greening 16,773 18,074 Cleaning and greening 16,773 18,074 Cleaning material 157,952 95,519 Communication strategy 270,040 222,016 Computer hardware 16,551 343,721 Computer hardware 26,651 343,721 Computer hardware 22,650 22,879 Disaster management - 13,800 Entry childwood development 69,906 66,853 Electricity infrastructure 88,3472 - Equitable share 1,083,661 465,018 Exponded Public Works Programme 2,617,020 1,732,249 Expanded Public Works Programme 2,817,00 1,732,249 Panature -164,247 -168,000 Pastaff Raving 1,483,700 1,570 Pastaff Raving 1,483,700 1,570 Pastaff Raving 1,45,701 1,570 Pastaff Raving 1,		•	229 040	
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Computer hardware 16,851 343,878 Connoll functions 2,846,266 3,008,473 Crime prevention 65,725 199,780 Data lines 22,105 22,879 Disaster management - 19,300 Early childwood davelopment 69,096 66,328 Early childwood davelopment 69,096 66,328 Electrichy and water purchase 79,297 214,446 Electrichy and water purchase 79,297 214,446 Expanded Public Works Programme 2,817,020 1,735,240 Expanendial traines 22,817,020 2,143,020 Finance management grant expenditure - Capacity building 11,89,762 1,883,700 Finance management 15,700 - 1 Hvalt Aids 64,400 88,820 Insurance: external 831,667 906,820 Insurance: external 831,667 906,847 Insurance: external 831,667 906,847 Insurance: external 831,667 906,847 Insurance: external 831,867 </td <td>Computer hardware 16.851 343.781 Connoil functions 2.846.266 3.008.479 Connoil functions 2.846.266 3.008.479 Crime prevention 66.725 3.280 Data lines 22.105 22.879 Disations management - 19.300 Entry childwood development 69.306 66.53.53 Electrichity and water purchase 79.297 22.14.16 Electrichity and water purchase 79.297 22.14.16 Experential trainces 23.170.20 1.735.240 Experential trainces 25.1000 21.883.702 Flagstaff paving 112.372 98.744 Functions 112.372 98.744 Functions 112.372 98.744 Functions 112.372 98.744 Functions 16.89.700 - Hard accompation frame management 15.700 - HUX & Ads 64.800 88.820 Insurance: external 83.1867 99.561 Internal acution 20.3545</td> <td></td> <td>Communication strategy</td> <td>270,040</td> <td>272,016</td>	Computer hardware 16.851 343.781 Connoil functions 2.846.266 3.008.479 Connoil functions 2.846.266 3.008.479 Crime prevention 66.725 3.280 Data lines 22.105 22.879 Disations management - 19.300 Entry childwood development 69.306 66.53.53 Electrichity and water purchase 79.297 22.14.16 Electrichity and water purchase 79.297 22.14.16 Experential trainces 23.170.20 1.735.240 Experential trainces 25.1000 21.883.702 Flagstaff paving 112.372 98.744 Functions 112.372 98.744 Functions 112.372 98.744 Functions 112.372 98.744 Functions 16.89.700 - Hard accompation frame management 15.700 - HUX & Ads 64.800 88.820 Insurance: external 83.1867 99.561 Internal acution 20.3545		Communication strategy	270,040	272,016
Consultation & professional fees 52,016 150,078 Connol functions 2,846,266 3,008,479 Crime prevention 65,725 109,780 Data lines 22,179 Disater management - 119,30 Employee assistance programme 48,208 67,158 64,163 Electricity infrastructure 893,472 - - Equitable share 7,927 214,416 61,613,614 46,001 Expanded Public Works Programme 2,617,020 17,352,40 241,400 Expanded Public Works Programme 2,617,020 17,352,40 241,400 18,750 Records management 15,700 - - 64,400 58,250 Hotal accomodation 663,300 991,425 107 development 661,247 616,801 - <td< td=""><td>Consultation & professional fees 52.016 1508.878 Connol functions 2.846.266 3.008.479 Connol functions 2.87.05 2.87.97 Disaster management - 19.300 Employee assistance programme 48.208 87.518 Early childwood dowelopment 69.306 60.86.85 Electricity infrastructure 893.472 - Equitable share 7.9.297 2.14.416 Expanded Public Works Programme 2.617.020 1.7.35.00 Expanded Public Works Programme 2.617.020 1.7.35.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 1.64.247 168.04 Expanded Public Works Programme 2.617.020 1.7.85.00 Expanded Public Works Programme 1.64.247 168.04 Hord Acids 64.800 68.220 Hord Acids 64.800 68.220 <td< td=""><td></td><td>Community halls</td><td>4,800</td><td>2,936,835</td></td<></td></td<>	Consultation & professional fees 52.016 1508.878 Connol functions 2.846.266 3.008.479 Connol functions 2.87.05 2.87.97 Disaster management - 19.300 Employee assistance programme 48.208 87.518 Early childwood dowelopment 69.306 60.86.85 Electricity infrastructure 893.472 - Equitable share 7.9.297 2.14.416 Expanded Public Works Programme 2.617.020 1.7.35.00 Expanded Public Works Programme 2.617.020 1.7.35.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 2.617.020 1.7.83.00 Expanded Public Works Programme 1.64.247 168.04 Expanded Public Works Programme 2.617.020 1.7.85.00 Expanded Public Works Programme 1.64.247 168.04 Hord Acids 64.800 68.220 Hord Acids 64.800 68.220 <td< td=""><td></td><td>Community halls</td><td>4,800</td><td>2,936,835</td></td<>		Community halls	4,800	2,936,835
Council functions 2,846,266 3,008,473 Crime prevention 65,725 109,700 Data lines 22,105 22,873 Disaster management - 19,300 Employee assistance programme 48,208 87,535 Early childwood development 69,906 69,636 Eicerticity and water purchase 79,297 214,446 Eicerticity infrastructure 833,472 - Equilable share 1,083,661 465,018 Expacendel Public Works Programme 2,617,020 1,735,240 Expacendel Public Works Programme 2,617,020 1,735,240 Expacendel Public Works Programme 2,817,020 1,735,240 Expacendel Public Works Programme 2,81,000 2,81,000 Finagisaff paving 16,807 183,070 Halath servicws 14,407 16,903 Hould accompation 681,247 616,841 Functional Irelations 11,200 17,495 Insurance external 81,867 905,847 Insurgenet external 81,867	Connell functions 2.846,266 3,008,479 Crime prevention 65,725 109,730 Data lines 22,105 22.879 Disations management - 19,300 Entry childwood davelopment 69,906 66,853 Einty childwood davelopment 69,906 66,853 Einty childwood davelopment 89,3472 - Equitable share 1,083,661 4455,018 Expanded Public Works Programme 2,617,020 1,735,240 Expanded Public Works Programme 2,617,020 1,735,240 Finance management grant expenditure - Capacity building 16,89,772 1,883,720 Finance management grant expenditure - Capacity building 16,87,700 - Hord acomedation 66,3300 98,12,42 Hord acomedation Hord acomedation 66,1247 16,681 Hord acomedation Hord acomedation 1,250 1,74,850 1,74,850 Hord acomedation 1,256,210 1,849,916 1,849,916 Hord acomedation 1,256,210 1,849,916 1,849,916		Computer hardware	16,951	343,781
Crime prevention 65,725 109,00 Data lines 22,079 Disaster management - 19,300 Employee assistance programme 48,208 67,158 Early childwood development 69,306 69,305 Electrichy infrastructure 89,3472 - Equitable share 1,083,661 460,018 Expanded Public Works Programme 2,817,020 1,735,240 Prigaster management grant expenditure - Capacity building 1,839,762 1,883,720 Prigaster management grant expenditure - Capacity building 1,839,762 1,883,720 Prigstaff paving 112,372 85,744 Functions 14,4,907 18,048 Health servicws 14,4,907 18,048 Health servicws 14,4,907 16,048 Insurance: external 831,867 995,90 Insurance: external 831,867 995,80 Internal audit 203,545 41,874 Labour relations 5,011 3,584 Insurance: external 83,759 93,264	Crime prevention 65.725 100 Data lines 22.105 22.879 Disater management - 13.300 Employee assistance programme 48.208 67.818 Early childwood development 68.906 66.668.61 Entrichily infrastructure 89.3472 - Exatistic and development 26.17.020 1.735.240 Expanded Public Works Programme 2.617.020 1.735.240 Expanded Public Works Programme 2.617.020 1.735.240 Expanded Public Works Programme 2.617.020 1.735.240 Pragstaff paving 112.372 95.741 Finance management grant expenditure - Capacity building 1.09.700 - Hagstaff paving 112.372 95.741 Finance management 15.700 - Hold accomodation 663.247 616.847 Finance accomodation 663.247 616.847 Insurance external 831.667 990.850 Insurance external 833.769 93.264 Lobral econodation 661.247		Consultation & professional fees	52,016	150,878
Data lines 22,105 22,273 Disaster management - 19,300 Employee assistance programme 48,208 87,158 Early childwood davelopment 69,006 66,055 Electricity and water purchase 79,297 214,466 Eicetricity infrastructure 883,472 - Equilable share 1,083,661 466,018 Expaneded Public Works Programme 2,617,020 1,735,240 Expaneded Public Works Programme 2,617,020 1,735,240 Expaneded Public Works Programme 2,617,020 1,735,240 Finance management grant expenditure - Capacity building 116,93,762 1,883,700 Finagisaff paving 16,500 - 7 Finadis Science 64,200 85,820 Records management 15,500 - 14,845 Insurance: external 81,867 908,547 14,854 Insurance: external 83,759 3,254 144,854 Labour relations 11,250,21 6,362,00 - Laggal fees 1,867,277<	Deal nime 22,106 22,879 Dealstime management - 19,300 Employee assistance programme 48,208 87,158 Early childwood development 69,906 66,633 Eiger childwood development 99,297 22,144,650,18 Equitable share 10,83,661 4465,018 Expanded Public Works Programme 2,617,020 1,735,240 Expanded Public Works Programme 2,617,020 1,735,240 Finance management grant expenditure - Capacity building 16,89,770 - Finance management grant expenditure - Capacity building 16,87,700 - Horal acomodation 661,247 1616,040 Finance comodation 661,247 616,649 Horal acomodation 663,247 616,841 Insurgroup extension 11,257 655,619 Inter government relations 11,287 656,841 Insurgroup extension 2,054 14,874 Insurgroup extension 3,079 3,032 Internal audit 12,856,210 6,93,50 Insurgroup ext		Council functions	2,846,266	3,008,479
Desster management - 93.00 Enplychildwood development 69.906 69.036 Earlychildwood development 69.906 69.036 Electricity infrastructure 893.472 - Equitable share 1083.661 465.018 Expanded Public Works Programme 2.617.020 17.352.40 Expanded Ramagement 112.372 85.744 Funnius 144.907 118.070 Records management 15.700 - Hots Jaccomodation 663.300 991.245 Iborger external 831.867 905.947 Insurance: external 831.867 905.947 Inserger extand 33.508 14.874 Hawker stalls 6.960 - Legal fees 1.185.727 888.509	Disaster management - 13.00 Endy childwood development 69.306 66.838 Early childwood development 69.306 66.838 Electricity infrastructure 893.472 - Equitable share 2.817.020 1.735.240 Expanded Public Works Programme 2.817.020 1.735.240 Expanded Public Works Programme 2.817.020 1.735.240 Prigatafi paving 112.372 9.87.44 Function management 112.372 9.87.44 Function management 16.700 - Hord accomodation 66.3.00 991.245 DP development 661.247 616.891 Insurance: external 831.867 900.947 Inter-governmental relations 11.280 17.485 Interval audit 2.03.545 41.877 Labour relations 35.011 3.558 Hawker stalls 6.980 - Local economic development 1.656.210 6.94.41 Local economic development 1.656.510 6.98.916		•		
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Local economic development 1,556,210 6,964,916 Mobile office 99,850 4,332 Motor vehicles - 6,320 Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Probetry valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,554 660,2384 Registering authority 191,810 374,685 Rent office equipment 220,054 161,167 Road construction 935,039 -569,923 Sport fields - 1,428,010 Subport fields - 1,428,010 Substence and travelling 1,453,046 1,154,064 Sundry expanse 955	Local economic development 1,556,210 6,964,916 Mobile office 99,850 4,332 Motor vehicles - 6,320 Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 62,75,831 13,551,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,394 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Sport fields - 1,428,010 Support traditional leaders 33,550 48,553 Surger and travelling 1,453,046 1,154,064 Sundry expanse 9,55		•		
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Motor vehicles 6,320 Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Sport fields 1,428,010 1,443,054 Subsistence and travelling 1,443,064 1,144,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 633,311 Team buiding 427,862 <	Motor vehicles - 6,320 Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 5		Local economic development	1,556,210	6,964,916
Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -568,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,422,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 635,311 Team buiding	Munsoft and payday 658,620 831,584 Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,865 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Subsistence and travelling 2,8768 635,311 Team building 28,786 635,311 Team building 437,331 885,667 Towing services <		Mobile office	99,850	4,332
Parks, pound and demeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -566,923 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 633,311 Team building 1,22,960 7,745 Traffic law enforcement 33,381 132,586 Training 1,029	Parks, pound and cemeteries 15,827 50,500 Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,657 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,4481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,3550 48,553 Survey and planning 588,768 635,311 Team building 1,229,080 769,371 Training 1,029,080 769,371 Training- accomodation 1,1		Motor vehicles	-	6,320
Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -566,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 633,311 Team buiding 427,862 288,838 Telephone 3,087,640 3,242,955 Towing services 26,310 27,745 Traffic law enforcement 33,381	Plant unit 6,275,831 13,581,827 Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,865 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport and recreation 179,958 64,218 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Towing services 26,310 27,745 Traffic law enforcement 33,381 132,2566 Training 1,029,080 769,371 Towing services 26,981		Munsoft and payday	658,620	831,584
Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport and recreation 179,958 64,218 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,850 48,553 Survey and planning 588,768 635,511 Team buiding 427,862 288,838 Telephone 3,087,640 3,242,953 Towing services 26,310	Postage 1,016 1,427 Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 666,233 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport and recreation 179,958 64,218 Sport fields - 1,428,010 Substence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 3,3550 48,553 Survey and planning 588,768 635,311 Team buiding 1,029,080 77,745 Traffic law enforcement 33,381 132,586 Training 1,02				
Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 635,311 Team building 427,862 288,838 Telephone 3,037,640 3,242,953 Tourism 437,331 885,667 Towing services 26,310 27,745 Traffic law enforcement 3,381 132,586 Training - accomodation 1,121,	Printing and stationery 437,706 3,797,713 Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 667,584 602,334 Registering authority 191,810 374,685 Rent - office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,473,591 1,481,935 Sport and recreation 179,958 64,218 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 488,568 Tourism 437,331 885,667 Towing services 26,310 27,455 Tradificingle accomdation 1,121,174 650,161 Beach management 226,981 - Vehicle hire <		Plant unit	6,275,831	13,581,827
Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport and recreation 179,958 642,18 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 663,311 Team buiding 427,862 288,838 Telephone 30,387,640 3,242,953 Towing services 26,310 27,745 Training 1,029,080 769,371 Training-accomdation 1,121	Property valuation 401,609 788,057 Protective clothing 128,886 187,272 Public participation 107,097 60,984 Re-allocation costs 66,623 2,410 Refuse bags 657,584 602,384 Registering authority 191,810 374,685 Rent- office equipment 220,054 161,167 Road construction 935,039 -569,923 Special programmes 1,437,591 1,481,935 Sport fields - 1,428,010 Subsistence and travelling 1,453,046 1,154,064 Sundry expense 955 1,957 Support to traditional leaders 33,550 48,553 Survey and planning 588,768 635,311 Team buiding 427,862 288,383 Telephone 3,087,640 3,242,953 Tourism 437,331 885,667 Towing services 26,310 27,745 Traffic law enforcement 33,381 132,598 Training 1,029,080			-	
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Vehicle hire 1,791,466 1,043,938 Vehicle- fuel & oil 3,250,809 3,151,897 Vodacom 6,023 272,283 Whippery expense 59,048 43,087 Waste management 9,000 211,275	Vehicle hire 1,791,466 1,043,938 Vehicle- fuel & oil 3,250,809 3,151,897 Vodacom 6,023 272,283 Whippery expense 59,048 43,087 Waste management 9,000 211,275		•		-
Vehicle- fuel & oil 3,250,809 3,151,897 Vodacom 6,023 272,283 Whippery expense 59,048 43,087 Waste management 9,000 211,275	Vehicle- fuel & oil 3,250,809 3,151,897 Vodacom 6,023 272,283 Whippery expense 59,048 43,087 Waste management 9,000 43,087 Landfil sites 211,275		•		1,043,938
Whippery expense59,04843,087Waste management9,000Landfil sites211,275	Whippery expense59,04843,087Waste management9,000Landfil sites211,275		Vehicle- fuel & oil	3,250,809	
Waste management9,000Landfil sites211,275	Waste management9,000Landfil sites211,275		Vodacom	6,023	272,283
Landfil sites 211,275	Landfil sites 211,275		Whippery expense	59,048	43,087
				9,000	
52,806,644 71,742,140	52,806,644 71,742,140		Landfil sites	211,275	
<u>52,806,644</u> <u>71,742,140</u>	<u>52,806,644</u> <u>71,742,140</u>				
				52,806,644	71,742,140

NOTE	JZA HILL LOCAL MUNICIPALITY S TO THE FINANCIAL STATEMENTS (CONTINUED) e year ended 30 June 2016			
			2016 R	2015 R
24	CASH AND CASH EQUIVALENTS			
	Cash and cash equivalents included in the cash flow statement comprise the following statement of amounts indicating financial position:			
	Bank balances and cash Petrol card	7.3 4	73,153,721 (152)	19,587,775 (14,116)
	Total cash and cash equivalents		73,153,569	19,573,659
	NB: The Municipality did not have any overdraft or any accounts that were overdrawn as at 30 June 2016. Only the petrol card and is disclosed under payables in note 4.			
25	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE			
25.1	Irregular expenditure			
	Reconciliation of irregular expenditure:			
	Opening balance Irregular expenditure current year - adverts not in the notice Irregular expenditure current year Approved by Council or condoned Transfer to receivables for recovery	board		-
	Total irregular expenditure for the year		<u> </u>	-
		Disciplinary step criminal proceed		
	NB: There are no identified instances and or transaction management is reviewing all the transactions and SCM activ	ities and report to		
		monthly reports.		
	Previous years instances are no	o longer reported i	n uns paragraph	

IOTE	S TO THE FINANCIAL STATEMENTS (CONTINUED)		
or th	e year ended 30 June 2016		
		2016	2015
		R	R
25	UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFULL EXPENDITURE (Continued)		
25.2	Fruitless and wasteful expenditure		
	Reconciliation of fruitless and wasteful expenditure:		
	Opening balance	-	
	Fruitless and wasteful expenditure current year	-	
	Condoned or written off by Council	-	
	Transfer to receivables for recovery	-	
	Fruitless and wasteful expenditure awaiting condonement		
	NB: The management has considered all the expenditure that has be management believes that there were no instances or transactions the expenditure	- ·	
26	management believes that there were no instances or transactions the expenditure	- ·	
26	management believes that there were no instances or transactions the expenditure	- ·	
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale	at maybe classified as fruitless	and wasteful
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery	at maybe classified as fruitless 388,227	and wasteful 370,81
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale	at maybe classified as fruitless 388,227 15,068,111	and wasteful 370,81 16,255,75
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery	at maybe classified as fruitless 388,227	and wasteful 370,81 16,255,75
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale	at maybe classified as fruitless 388,227 15,068,111	and wasteful 370,81 16,255,75 16,626,56
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance	at maybe classified as fruitless 388,227 <u>15,068,111</u> 15,456,338	and wasteful 370,81 16,255,75 16,626,56 13,588,16
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance Land held for sale	at maybe classified as fruitless 388,227 <u>15,068,111</u> <u>15,456,338</u> 16,255,756	and wasteful 370,81 16,255,75 16,626,56 13,588,16 2,667,59
26	management believes that there were no instances or transactions the expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance Land held for sale Movements Closing balance	388,227 15,068,111 15,456,338 16,255,756 (1,187,644) 15,068,111	and wasteful 370,81 16,255,75 16,626,56 13,588,16 2,667,59 16,255,75
26	management believes that there were no instances or transactions th expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance Land held for sale Movements Closing balance Opening balance - stationery	at maybe classified as fruitless 388,227 <u>15,068,111</u> <u>15,456,338</u> <u>16,255,756</u> (1,187,644) <u>15,068,111</u> <u>370,810</u>	and wasteful 370,81 16,255,75 16,626,56 13,588,16 2,667,59 16,255,75 245,85
26	management believes that there were no instances or transactions th expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance Land held for sale Movements Closing balance Opening balance - stationery Phurchases during the year	388,227 15,068,111 15,456,338 16,255,756 (1,187,644) 15,068,111 370,810 429,646	and wasteful 370,81 16,255,75 16,626,56 13,588,16 2,667,59 16,255,75 245,85 249,91
26	management believes that there were no instances or transactions th expenditure INVENTORY Stationery and land held for sale Stationery Land held for sale Closing balance Land held for sale Movements Closing balance Opening balance - stationery	at maybe classified as fruitless 388,227 <u>15,068,111</u> <u>15,456,338</u> <u>16,255,756</u> (1,187,644) <u>15,068,111</u> <u>370,810</u>	and wasteful 370,81 16,255,75 16,626,56 13,588,16 2,667,59 16,255,75 245,85

NB:The Municipality's inventory consists of consumables, stationery and land held for sale

NGQUZA HILL LOCAL MUNICIPALITY			
IOTES TO THE FINANCIAL STATEMENTS (CONTINUED)			
for the year ended 30 June 2016			
•		2016	2015
		R	R
27 ADDITIONAL DISCLOSURES IN TERMS OF			
MUNICIPAL FINANCE MANAGEMENT ACT			
27.1 Audit fees			
Current year audit fee		3,293,268	3,883,598
Amount paid - current year	_	(3,293,268)	(3,883,598)
Balance unpaid (included in payables)	=	-	-
27.2 PAYE, UIF & SDL			
Current year taxes		15,571,460.01	14,699,892
Amount paid - current year	_	(15,571,460.01)	(14,699,892)
Balance unpaid (included in payables)	=	-	-
27.3 Medical aid			
Current year taxes		3,298,977	5,502,454
Amount paid - current year		(3,298,977)	(5,502,454)
Balance unpaid (included in payables)	=	-	-
27.4 Provident and pension funds			
Current year taxes		8,932,207	8,208,988
Amount paid - current year	_	(8,932,207)	(8,208,988)
Balance unpaid (included in payables)	=	-	-
28 CONTINGENT LIABILITIES		Amount	Amount
	Sub Note	<u>claimed</u>	<u>claimed</u>
Litigations that are still pending	(a)	2,702,034	2,463,793
Landfill site	. ,	2,102,001	121,404
	(b)	-	-
All cases against the Municipality	(c) _	4,211,796	4,411,599
		6 01 2 020	C 00C 70C
	=	6,913,830	6,996,796
(a) These are employees with cases that are still pendin	= g and / or under	0,913,030	0,990,790
(a) These are employees with cases that are still pendin arbitration process from which the outcome may favour a	-	0,913,030	6,996,796
arbitration process from which the outcome may favour a	any of the	0,913,030	0,990,790
	any of the	0,913,030	0,990,790
arbitration process from which the outcome may favour a two parties involved. These employees are still on susp	any of the ension pending	0,913,030	0,990,790
arbitration process from which the outcome may favour a two parties involved. These employees are still on susp their cases.	any of the ension pending ntigent	0,913,030	0,990,790

		2016 R	2015 R
29	CASH GENERATED BY OPERATIONS		
	Un-adjusted surplus for the year	65,932,899.23	26,678,197.51
	Adjustment for:		
	-Depreciation	35,804,601	31,228,867
	-Impairments	6,487,077	2,213,635
	-Interest earned	(6,404,636)	(3,206,549)
	-Gain on fair value adjustment	(313,675)	(3,015,685)
	-Interest paid	578,056	537,002
	Operating surplus before working capital changes:	102,084,322	54,435,468
	Inventories	1,170,227	610,182
	Consumer receivables from exchange transactions	(2,799,742)	(2,126,136)
	Sundry receivables from exchange transactions	(10,061,424)	8,233,527
	Trade and other payables from exchange transactions	12,316,012	7,270,907
	Long service awards	403,685	665,285
	VAT receivables	(3,593,533)	(2,554,027)
	Unspent conditional grants and receipts	5,749,851	(11,572,593)
	Cash generated by operations	105,269,398	54,962,612

30 ASSUMPTIONS

30.1 Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contigent obligations and commitments will occur in the ordinary course of business. The ability of the Municipality to continue as a going concern is dependant on a number of factors. 1. Liquidity - in terms of section 214 of the Constitution of Republic of South Africa (Act 108 of 1996) the parliament is instructed to provide for an Act (Division of Revenue Act) that will enable the National Government to raise and collect revenue from all sources and distribute it equitable to both Provincial and Local Government (Municipalities). Allocation for 2016/17 is R 195 945 000 and R 208 426 000 for 2017/18 2. Debtors collection - to fully comply with the credit control and debt collection policy the Municipality procured the services of the skilled debt collector to collect the outstanding debts from business and residents. The Municipality is embarking on a revenue enhancement programme.

Statutory payments - The Municipality has settled all the major debts that were long outstanding including AGSA and SARS. The most significant of these is that the Accounting Officer continues to procure funding for the ongoing operations of the Municipality. However the Municipality is positively recovering from severe financial constraints. This is evident by the fact that none of the Municipality's creditors has been outstanding for a period over than 30 days, and the fact that there has been no overdraft in the current financial year. The sitting of Council meetings has improved in the current year, the Council meetings that took place were more than four to discuss strategic documents.

30.2 Events after reporting date

in the management meetings and through other sources such as media reports, anouncements by the CoGTA and gazzettes by CoGTA, the whole Council, Executive committee and s79 committees of IHLM has been changed due to elections held on 3 August 2016.

31	REPAIRS AND MAINTENANCE	2016 R	2015 R
	Repairs and maintenance	15,165,502	22,246,172

NB: Repairs and maintenance programme started very late last year due to other delays that couldn't be avoided by the Municipality. These repairs are mainly gravel road repairs and a little bit of buildings, vehicles amd computers - they are all not enhancing the capacipy of the respective assets and as such are expensed.

INGQUZA HILL LOCAL MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 June 2016

2016

2.1	Prior year adjustment	S	Effect	Sub-note	Period	Dr/(Cr)
	e e	ents have been effected to prio of transactions due to prior yea fied				
	Prior year correction	Trade payables from excha	ange transactions Reduction of payables Restated balance	a)	2014/15	1,324,984 (45,327) 1,279,657
		Trade payables from excha	ange transactions Other accruals Restated balance	b)	2014/15	2,058,020 (1,047,890 1,010,130
		Lease rentals - operating	Increase Restated balance	c)	2014/15	231,099 46,614 277,713
		Employee related costs	Increase Restated balance	d)	2014/15	75,923,949 28,857 75,952,806
		General expenditure	Decrease Restated balance	e)	2014/15	72,731,049 (988,909) 71,742,140
		Depreciation	Decrease Restated balance	f)	2014/15	31,228,867 (35,209 31,193,658
		Sundry debtors	Increase Restated balance	g)	2014/15	3,841,284 53,140 3,894,424
		VAT Receivable	Reduction of receivables Restated balance	h)	2014/15	12,628,146 (8,888,120) 3,740,026
		Inventory	Increase Restated balance	i)	2014/15	12,977,978 3,648,587 16,626,565
		Intangible assets	Decrease Restated balance	j)	2014/15	87,250 (87,250) -
_		Accummulated depreciatio	on Decrease Restated balance	k)	2014/15	125,147,796 (4,556,884 120,590,912
2 E [·])))))	This is due to the rever Raising of the lease that Leave provision that wa This is the effect of a a	rsal of the trade payables that w rsal of the trade payables that w at was renewed this year and b as not raised last year for the d nd b above that was made on disposed as	vere raised in the previous ye ackdated to last year eceased employee			
)))	This is the effect of a, b Correction of an error in		recoanised			

For the year ended 30 June 2016

33 FINANCIAL INSTRUMENTS

33.1 Financial assets

30 June 2016 Opening balance	Consumer receivables R 4,830,283	Sundry receivables R 3,894,424	Investment held as colateral R 5,123,184	cash and cash equivalents R 19,587,775	Total R 33,435,666
	4,030,203	3,034,424	5,125,104	19,007,770	-
Net gains or losses recognised directly in net	assets				-
Interest income	-	-	416,548	-	416,548
Impairments					-
Net other movements	2,799,742	10,061,424	-	53,565,946	66,427,112
Closing balance	7,630,025	13,955,848	5,539,732	73,153,721	100,279,326
Maximum credit exposure					-
Interest income includes: Interest on financial assets th Subsequent interest on impa		• .	us or deficit		-
	Consumer	Sundry	Investment	cash and cash	Total
	receivables	receivables	held as	equivalents	
30 June 2015			colateral	•	
	R	R	R	R	R
Opening balance	2,704,147	12,074,812	4,738,950	29,778,831	49,296,740
Movements Details	2,126,136	(8,180,387)	-	-	(6,054,251)
Interest income	-	-	384,234	-	384,234
Net other movements	-	-	-	(10,191,057)	(10,191,057)
Closing balance	4,830,283	3,894,424	5,123,184	19,587,775	33,435,666
Interest income include: Interest on financial assets th Subsequent interest on impa				- 2016	- 2015
				2010	
	rformamnce			R	
Disclosed in the Statement of Financial Pe	rformamnce			R 787.905	R
Disclosed in the Statement of Financial Pe Fee income		cost	ſ	787,905	R 749,262
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities	carried at amortised	cost	[R
Disclosed in the Statement of Financial Pe Fee income	carried at amortised	cost		787,905	R 749,262
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities Trust and/or other fiduciary a	carried at amortised ctivities	cost	[787,905	R 749,262
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities Trust and/or other fiduciary a Other fee income Disclosed in the Statement of Financial Po	carried at amortised ctivities sition		 	787,905 787,905 - - 107,612,885	R 749,262 749,262 - - 37,175,692
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities Trust and/or other fiduciary a Other fee income	carried at amortised ctivities sition non-exchange transa			787,905 787,905 - -	R 749,262 749,262 - -
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities Trust and/or other fiduciary a Other fee income Disclosed in the Statement of Financial Po Consumer receivables from t	carried at amortised ctivities sition non-exchange transa hange transactions		 	787,905 787,905 - - 107,612,885 7,630,025	R 749,262 - - 37,175,692 4,830,283
Disclosed in the Statement of Financial Pe Fee income On financial assets/liabilities Trust and/or other fiduciary a Other fee income Disclosed in the Statement of Financial Po Consumer receivables from a	carried at amortised ctivities sition non-exchange transa hange transactions		[787,905 787,905 - - 107,612,885 7,630,025 13,955,848	R 749,262 - - 37,175,692 4,830,283 3,894,424

For the year ended 30 June 2016

33.2 Financial liabilities

30 June 2016	Financial instruments at cost	Financial instruments at cost	Financial liabilities at fair value	Total	
	R	R	R	R	
Opening balance	894,568	18,605,412	6,940,710	26,440,691	
Interest expense	-	-	114,870	114,870	
Net other movements	5,749,851	9,660,405	-	15,410,257	
Closing balance	6,644,420	28,265,817	6,940,711	41,965,818	
Interest expense include:					
Interest on financial liabilities that are not	t at fair value thro	ough surplus or	deficit	-	
	Financial instruments		Financial liabilities at fair	Total	
30 June 2015	at cost	at cost	value	-	
	R	R	R	R	
Opening balance	12,467,162	13,284,042	6,825,840	32,577,043 -	
Interest expense	-	-	114,870	114,870	
Net other movements	(11,572,593)	5,321,370	-	(6,251,223)	
Closing balance	894,568	18,605,412	6,940,710	26,440,691	
Interest expense					
includes: Interest on financial liabilities th	hat are carried at	amortised cost	I		
			2016		2015
Disclosed in the Statement of Financial Performanc	e		R		R
Fee expenses			462,187		460,857
On financial assets/liabilities carried at a	mortised cost		-		-
Trust and/or other fiduciary activities			-		-
Other fee expenses			462,187		460,857
Disclosed in the Statement of Financial Position					
Categories of financial liabilities					
			R		R
Unspent conditional grants and receipts			6,644,420		894,568
Trade and other payables from exchange	e transactions		28,265,817		18,605,412
Long term Ioan - DBSA			6,825,840		6,825,840
Long termitian - DBSA			41,736,077		26,325,821

33.3	Qualitative disclosure		
Key assumptions			
Credit risk			
	Ingquza Hill Local Municipality has a very se paying for rates, taxes and services. The Mi collect monies owed by the debtors and the of the debtors. For ageing refer to Note 11	unicipality has since engaged the u	se of a Debt Collector to
	The maximum exposure to credit risk is the indicated above even for the consumer received above and the consumer received and the carrying amount of the debtors	vivables where the maximum expos	
Liquidity risk			
	Ingquza Hill Local Municipality does not fore assets that can be quickly converted into ca committing guaranteed income when budge finance its operations. Cash flow forecasts are prepared and adeq	sh and cash equivalents because t ting to avoid the use of external loa	he Municipality is ins and overdrafts to
	The table below analyses the Municipality's the remaining period at the Statement of Fir amounts disclosed in the table are the contr	nancial Position date to the contract	
	2016	Not later than one month R	Later than one month and not later than three months R
	Loan - DBSA	л -	231,000
	Finance lease liability	-	177,416
	Provisions Trade and other payables Sundry payables	- 10,524,209 115,023	-
	2015	Not later than one month	Later than one month and not later than three months
	Loan - DBSA	R	R 231,000
	Finance lease liability	-	177,416
	Provisions Trade and other payables Sundry payables	- 2,638,300 128,986	- -
Market risk Interest rate risk			
	Not applicable to the Municipality, The loan payable 6 monthly twice a year. Maturity is o		of 6.75% per annum
Foreign currency n	isk		
	Not applicable to the Municipality because t banks with the approved financial institution		oreign currency, and only
Price risk	Not applicable to the Municipality.		

For the year ended 30 June 2016

34 RELATED PARTY TRANSACTIONS

34.1 Interest of related parties

Councillors and/or managers of the Municipality that have relationships with businesses as indicated below:

Name Designation	Description of Related Party Relationship
------------------	---

None None

None

34.2 Services rendered to related parties

The Municipality did not render any services during the year to anyone that can be considered as a related party.

34.3 Loans granted to related parties

In terms of the Municipal Finance Management Act, the municipality may not grant loans to its Councillors, management, staff and public with effect from 1 July 2004. No loans have been granted to anyone that can be considered as a related party.

34.4 Purchases from related parties

The Municipality did not buy goods from any companies which can be considered to be related parties.

34.5 Remuneration

NB: Please refer to Notes 19 and 36 for Councillors remunerations and Note 18 for the remuneration of management

34.6 Audit committee fees		2016	2015
		R	R
PM Mancotywa	Chairperson	40,745	50,795
VM Songelwa	Member	30,000	27,500
NB Kekana	Member	24,000	11,000
EBD Makhosi	Member	44,241	35,253
		<u>138,986</u>	<u>124,548</u>
This is an indeper	ndent advisory body which advises the Ingquza Hill Local Municipality	-	
	cal Office Bearers, the Accounting Officer and the Management on		
	· · · · · · · · · · · · · · · · · · ·		
0	performance and financial management. This body is appointed in		
terms of $s166(4)a$	of the Municipal Finance Management Act Number 56 of 2003.		
I			

85	PROVISION FOR IMPAIRMENT			
	Reconciliation of the provision		2016 R	2015 R
	Consumer debtor account		50,664,209	43,645,79
	Provision balance @ 98%	Opening balance Current increase	39,224,603 34,556,021 4,668,582	34,556,02 32,452,08 2,103,93
	Discounted debtors account		11,439,606	9,089,77
	CALCULATIONS @ 98% Businesses Churches Domestic		23,734,926 130,483 15,359,194	20,005,12 105,10 14,445,78
	TOTAL		39,224,603	34,556,02
	Debtors		11,439,606	9,089,77
	Provision		(4,668,582)	(2,103,93
	Trafffic fines impaired		(803,350)	(109,70
	Government debtor - equitable share		(756,000)	

36 RELATED PARTY LISTING

EMPLOYEE NAME		2016 R	2015 R
MDINGI JP	MAYOR	778,880	739,363
MJOKOVANA D	SPEAKER	627,278	595,664
DUTSHWA P	CHIEF WHIP	589,378	559,740
BESITT	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
GAGAI NA	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
GOYA BB	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
		,	
		335,036	290,303
		335,036	317,247
MJOJELI NE	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
NGCINGWANA SL	EXECUTIVE COMMITTEE MEMBER	-	175,275
KANGO PS	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
TENYANE M	EXECUTIVE COMMITTEE MEMBER	335,036	317,247
VATSHA SB	EXECUTIVE COMMITTEE MEMBER	335,036	256,624
NTSHOBO P	MUNICIPAL PUBLIC ACCOUNTS COMI	314,085	297,488
MTSOTSO NF	MEMBERS INTEREST	314,085	297,488
JIKI N	WOMEN CAUCUS COMMITTEE	314,085	297,488
MVULANE B	PUBLIC PARTICIPATION & PETITIONS	314,085	277,131
CAPA YN	ORDINARY COUNCILLOR	249,349	236,416
CELE KD	ORDINARY COUNCILLOR	249,349	236,416
CWECWE N	ORDINARY COUNCILLOR	249,349	236,416
DALIWE NA	ORDINARY COUNCILLOR	249,349	236,416
	ORDINARY COUNCILLOR		
DANISO N		249,349	236,416
	ORDINARY COUNCILLOR	249,349	236,416
DUMISA T	ORDINARY COUNCILLOR	249,349	236,416
GOGO M	ORDINARY COUNCILLOR	249,349	236,416
GWEGWE V	ORDINARY COUNCILLOR	249,349	236,416
GXUMISA-CINGO FJ	ORDINARY COUNCILLOR	249,349	236,416
JIBA Z	ORDINARY COUNCILLOR	249,349	236,416
JOTILE T	ORDINARY COUNCILLOR	249,349	236,416
JOYI B	ORDINARY COUNCILLOR	249,349	236,416
KEWANA D	ORDINARY COUNCILLOR	249,349	236,416
MAGAYA FA	ORDINARY COUNCILLOR	249,349	236,416
MALULWANA SE	ORDINARY COUNCILLOR	244,759	236,416
MFAISE VD	ORDINARY COUNCILLOR	249,349	236,416
MGWILI NH	ORDINARY COUNCILLOR	249,349	236,416
MHLAKUVANA N	ORDINARY COUNCILLOR	249,349	236,416
MHLANGA ZE	ORDINARY COUNCILLOR	249,349	
			236,416
	ORDINARY COUNCILLOR	249,349	236,416
	ORDINARY COUNCILLOR	249,349	236,416
MNGQINELWA NCB	ORDINARY COUNCILLOR	249,349	236,416
MOTHUSI ZH	ORDINARY COUNCILLOR	249,349	236,416
MPONGOMA SH	ORDINARY COUNCILLOR	249,349	236,416
MVIKO K	ORDINARY COUNCILLOR	249,349	177,312
NDZUMO T	ORDINARY COUNCILLOR	249,349	236,416
NGXAMILE PN	ORDINARY COUNCILLOR	249,349	236,416
NKANI N	ORDINARY COUNCILLOR	249,349	236,416
NKAYITSHANA N	ORDINARY COUNCILLOR	249,349	59,104
NKUNGU MI	ORDINARY COUNCILLOR	249,349	247,666
NKWAKHWA S	ORDINARY COUNCILLOR	249,349	236,416
NONKUBA N	ORDINARY COUNCILLOR	249,349	236,416
NOTYESIN	ORDINARY COUNCILLOR	249,349	236,416
QWESHA M	ORDINARY COUNCILLOR	249,349	236,416
RULENI S	ORDINARY COUNCILLOR	249,349	
		,	236,416
	ORDINARY COUNCILLOR	249,349	236,416
SIGCAU NE	ORDINARY COUNCILLOR	249,349	236,416
SIKHOSANA MN	ORDINARY COUNCILLOR	249,349	236,416
SOMANI V	ORDINARY COUNCILLOR	249,349	236,416
SOQASHI IL	ORDINARY COUNCILLOR	62,337	236,416
TAMBODALA ZJM	ORDINARY COUNCILLOR	249,349	236,416
THIMLE L	ORDINARY COUNCILLOR	249,349	236,416
THWATSHUKA D	ORDINARY COUNCILLOR	249,349	236,416
YAKO N	ORDINARY COUNCILLOR	249,349	236,416
ZATHIN	ORDINARY COUNCILLOR	249,349	236,416
	TRADITIONAL LEADERS	279,000	122,000
INADITIONAL LEADERS		<u> </u>	16,779,262
		17.024.051	16.779.262

37 SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2016

EXTERNAL Loan Redeemable Number	Balance at 01/07/2015 R	Paid during the year R	Interest for the year R	Balance at 30/06/2016 R	Carrying Value of Property, Plant and Equipment R	Other costs in accordance with the MFMA R
Loan - Development Bank of Southern Africa(DBS	6,940,711	(460,800)	343,229	6,823,139	13,431,832	-
	6,940,711	(460,800)	343,229	6,823,139	13,431,832	-

NB: This is a financial liability

38 UNAUTHORISED EXPENDITURE

Actual expenditure in excess of approved budget votes	2016	2015
	R	R
Opening balance	-	644,934
Non cash items	-	-
Condoned by council	-	(644,934)
Total deviations made in the current year		-

Incident		
		-

This is the actual expenditure for certain budget votes exceeded the approved adjustments budget due to non-cash flow items, included in the actual expenditure which could not reasonably have been budgeted for.

LEASES 39

39.1 Finance lease liability Minimum lease Future finance 30 June 2016 charges payment Amounts payable under finance leases R R Within one year 354,832 63,257 Within two to five years 206,985 11,688 561,817 74,946 Less: Amount due for settlement within 12 months (current portion) The average lease term is 3 years and the average effective borrowing rate is 18%. Interest rates are fixed at the contract date. No arrangements have been entered into for contingent rent. Obligations under finance leases are secured by the lessor's title to the leased asset.

Amounts payable under finance leases	payment	charges	of minimum lease payments
Amounts payable under mance leases	R	R	R
Within one year	426,321	115,869	310,452
Within two to five years	561,817	74,946	486,871
	988,138	190,814	797,323
Less: Amount due for settlement within 12 months (current portion)			(310,452)
		-	486,871

Present value

of minimum

lease payments

R

291,574

195,297

486,871

(291,574) 195,297

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39 LEASES (CONTINUED)

39.2 Operating lease

ar 295,988 five years 295,097 591,084 due for settlement within 12 months (current portion)	-	295,988 295,097
five years 295,097 591,084	-	,
	-	E04 004
due for settlement within 12 months (current portion)		591,084
	-	(295,988) 295,097
lease contracts given to people at a fixed monthly ne of the contracts will expire in 2026. Details per e attached in the schedule. Minimum lease		Present value of minimum
receipts	charges	lease receipts
	R	R
eivable under operating leases R		
eivable under operating leases R ar 23,700	-	23,700
	-	23,700 61,728
ar 23,700	-	
ar 23,700 five years 61,728	- - -	61,728
ar 23,700 five years 61,728 85,428		-

40 WORK IN PROGRESS

	2016	2015
	R	R
Access Roads	20,621,173	(350,759
Electrification	21,270,180	22,097,517
Driver's Licence Testing Centre	11,395,988	1,931,782
Municipal Offices	15,340,199	4,569,791
Community Halls	2,428,252	-
Street Lights	2,406,107	121,605
VTC - structure	12,655,699	12,655,699
Development of business sites over portion ERF 49 Lusikisiki	2,343,118	1,434,544
Sport Fields	566,544	2,890,189
	89,027,259	45,350,369
RECONCILIATION		
Opening Balances	94,498,268	81,048,620
Adjustments	-	26,732
Restated Openning Balance	94,498,268	81,075,352
Less Completed Projects transferred FAR	(76,093,967)	(66,306,687)
Less Completed Projects transferred to Expenditure	(12,960,120)	(880,773)
Less Completed Projects transferred to Expenditure Plus Additional Expenditure	(12,960,120) 83,583,079	(880,773) 80,610,376

41 IMPAIRMENT

IMPAIRMENT OF PROPERTY PLANT AND EQUIPEMENT

	2016 R	2015 R
Landfill site	208	-
Furniture and fittings	9,888	-
Plant and equipment	241,064	-
Motor vehicles	750,732	-
Tools, arms & mobile office	1,441	-
Computer equipment	11,812	-
	1,015,145	-
These assets were impaired during the year because of	of their had	
conditions which are beyond repairable and some were		
		2015
conditions which are beyond repairable and some were	e stolen or lost	2015 R
conditions which are beyond repairable and some were	e stolen or lost 2016	R
conditions which are beyond repairable and some were	e stolen or lost 2016	
conditions which are beyond repairable and some werk LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings	e stolen or lost 2016	R 56,40 92
conditions which are beyond repairable and some were LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings Plant and equipment	e stolen or lost 2016	R 56,40 92 209,61 410,66
conditions which are beyond repairable and some werk LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings	e stolen or lost 2016	R 56,40 92 209,61 410,66 147,09
conditions which are beyond repairable and some were LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings Plant and equipment	e stolen or lost 2016	R 56,40 92 209,61 410,66
conditions which are beyond repairable and some were LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings Plant and equipment Motor vehicles	e stolen or lost 2016	R 56,40 92 209,61 410,66 147,09 13,62 95,03
conditions which are beyond repairable and some were LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings Plant and equipment Motor vehicles Tools, arms & mobile office	e stolen or lost 2016	R 56,40 92 209,61 410,66 147,09 13,62 95,03
conditions which are beyond repairable and some were LOSS ON DISPOSAL OF ASSETS Pinting Machine Safes Furniture and fittings Plant and equipment Motor vehicles Tools, arms & mobile office	2016 R - - - - - - - - - - - - - - -	R 56,40 92 209,61 410,66 147,09

43	INTERESTS EAR	NED		
		ED ON OUTSTANDING		
43.1	DEBTORS		2016 R	2015 R
	Discounting of del Unearned interest		787,905 664,010	749,262 299,10 ⁻
			1,451,915	1,048,363
43.2	INTEREST EARN INVESTMENTS	ED ON EXTERNAL	2016 R	2015 R
	FNB - primary account	62224175712 -	1,334,034.38	237,774
	FNB - account	62003235307 - call	205,481.72	152,372
	FNB - account	62219877836 - call 74233699310 - call	6,007.69	4,630
	FNB -	1 1200000010 0000	813,153.98	640,258
	FNB - account FNB -	62231474537 - call		501,548
	account FNB - account FNB -	62231474537 - call 62231473761 - call	382,296.70	
	account FNB - account		382,296.70 3,247,113.40 416,548.10	1,285,725 384,234

