

**Annexure K (ii)**  
**Revenue Collection Performance By**  
**Source**

NC086 Karoo Hoogland - Table A4 Budgeted Financial Performance (revenue and expenditure)

R thousand	Description	Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20			
	<b>Revenue By Source</b>																
	Property rates	2	4 303	4 484	5 059	6 302	6 302	6 302	6 302								
	Property rates - penalties & collection charges		262	217	269	249	249	249									
	Service charges - electricity revenue	2	7 000	7 745	8 759	11 114	10 414	10 414									
	Service charges - water revenue	2	2 021	2 051	2 350	3 480	3 180	3 180									
	Service charges - sanitation revenue	2	1 606	1 976	2 305	3 773	3 773	3 773									
	Service charges - refuse revenue	2	1 480	1 634	1 724	2 962	2 962	2 962									
	Service charges - other				(2)	12	12	12									
	Rental of facilities and equipment		695	641	776	507	507	507									
	Interest earned - external investments		146	197	252	231	231	231									
	Interest earned - outstanding debtors		526	915	909	856	856	856									
	Dividends received																
	Fines		6	6	6	5	5	5									
	Licences and permits		79	-	-	24	24	24									
	Agency services		221	212	276	261	261	261									
	Transfers recognised - operational		17 510	19 652	21 194	21 246	20 706	20 706									
	Other revenue	2	295	762	2 050	523	523	523									
	Gains on disposal of PPE		235	-	-	150	150	150									
	<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>36 344</b>	<b>40 492</b>	<b>45 966</b>	<b>51 695</b>	<b>51 155</b>	<b>51 155</b>									
	<b>Expenditure By Type</b>																
	Employee related costs	2	17 141	19 231	18 013	18 716	18 716	18 716									
	Remuneration of councillors		1 897	1 532	2 139	2 400	2 400	2 400									
	Debt impairment	3	121	1 532	2 417	2 514	2 514	2 514									
	Depreciation & asset impairment	2	10 803	7 371	7 118	400	400	400									
	Finance charges		1 753	1 760	1 447	776	776	776									
	Bulk purchases	2	6 542	6 486	7 878	8 405	8 405	8 405									
	Other materials	6	772	-	-	-	-	-									
	Contracted services		-	-	-	1 885	885	885									
	Transfers and grants		6 227	-	-	4 556	3 216	3 216									
	Other expenditure	4, 5	2 728	11 947	10 107	12 894	15 764	15 764									
	Loss on disposal of PPE		-	1 443	2	-	-	-									
	<b>Total Expenditure</b>		<b>47 778</b>	<b>51 679</b>	<b>45 122</b>	<b>51 635</b>	<b>51 095</b>	<b>51 095</b>									
	<b>Surplus/(Deficit)</b>		<b>(11 394)</b>	<b>(11 186)</b>	<b>(3 156)</b>	<b>9 979</b>	<b>9 979</b>	<b>9 979</b>									
	Transfers recognised - capital		11 494	10 810	6 053	9 344	9 344	9 344									
	Contributions recognised - capital	6	-	-	-	-	-	-									
	Contributed assets		100	(376)	2 907	9 403	9 403	9 403									
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>100</b>	<b>(376)</b>	<b>2 907</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>									
	Taxation																
	<b>Surplus/(Deficit) after taxation</b>		<b>100</b>	<b>(376)</b>	<b>2 907</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>									
	Attributable to minorities																
	<b>Surplus/(Deficit) attributable to municipality</b>		<b>100</b>	<b>(376)</b>	<b>2 907</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>									
	Share of surplus/ (deficit) of associate																
	<b>Surplus/(Deficit) for the year</b>		<b>100</b>	<b>(376)</b>	<b>2 907</b>	<b>9 403</b>	<b>9 403</b>	<b>9 403</b>									

References

1. Clarifications are revenue sources and expenditure type
2. Deficit to be provided in Table SA1
3. Previously disclosed as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

MC066 Karoo Hoogland - Table A4 Budgeted Financial Performance (revenue and expenditure)

R thousand	Ref	Description	2017/18 Medium Term Revenue & Expenditure Framework				Current Year 2016/17					
			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Pre-audit outcome	Adjusted Budget	Original Budget	Audited Outcome	Audited Outcome		
		<b>Revenue By Source</b>										
	2	Priority rates	6 528	6 587	6 548	-	-	-	-	-	-	-
	2	Service charges - electricity revenue	10 029	10 883	11 288	-	-	-	-	-	-	-
	2	Service charges - water revenue	3 055	3 215	3 380	-	-	-	-	-	-	-
	2	Service charges - sanitation revenue	3 070	3 225	3 350	-	-	-	-	-	-	-
	2	Service charges - refuse revenue	2 313	2 435	2 554	-	-	-	-	-	-	-
		Service charges - other	9	10	10	-	-	-	-	-	-	-
		Rental of fixtures and equipment	725	1 011	1 070	-	-	-	-	-	-	-
		Interest earned - external investments	300	318	335	-	-	-	-	-	-	-
		Interest earned - outstanding debtors	1 545	1 535	1 731	-	-	-	-	-	-	-
		Dividends received	-	-	-	-	-	-	-	-	-	-
		Fines, penalties and forfeits	5	5	5	-	-	-	-	-	-	-
		Loans and permits	-	-	-	-	-	-	-	-	-	-
		Agency services	-	-	-	-	-	-	-	-	-	-
		Transfers and subsidies	28 765	30 115	31 282	-	-	-	-	-	-	-
	2	Other revenue	2 052	1 919	2 004	-	-	-	-	-	-	-
		Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
		<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>59 164</b>	<b>61 168</b>	<b>61 991</b>							
		<b>Expenditure By Type</b>										
	2	Employee related costs	22 225	23 428	25 050	-	-	-	-	-	-	-
		Remuneration of councillors	2 613	2 892	3 052	-	-	-	-	-	-	-
	3	Debt impairment	2 438	2 686	2 840	-	-	-	-	-	-	-
	2	Depreciation & asset impairment	402	402	400	-	-	-	-	-	-	-
		Finance charges	514	451	380	-	-	-	-	-	-	-
	2	Bulk purchases	7 990	8 448	8 826	-	-	-	-	-	-	-
	8	Other materials	8 979	6 213	6 289	-	-	-	-	-	-	-
		Contracted services	1 045	1 108	1 173	-	-	-	-	-	-	-
		Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
	4, 5	Other expenditure	-	-	-	-	-	-	-	-	-	-
		Loss on disposal of PPE	12 885	15 253	12 842	-	-	-	-	-	-	-
		<b>Total Expenditure</b>	<b>59 091</b>	<b>60 874</b>	<b>60 793</b>							
		<b>Surplus/(Deficit)</b>										
		Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	95	284	3 188	-	-	-	-	-	-	-
		Transfers and subsidies - capital (in-kind - all)	8 145	38 340	35 546	-	-	-	-	-	-	-
		<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 240</b>	<b>38 624</b>	<b>38 744</b>							
		Taxation										
		<b>Surplus/(Deficit) after taxation</b>	<b>8 240</b>	<b>38 624</b>	<b>38 744</b>							
		Attributable to minorities										
		<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 240</b>	<b>38 624</b>	<b>38 744</b>							
		Share of surplus / (loss) of associates										
		<b>Surplus/(Deficit) for the year</b>	<b>8 240</b>	<b>38 624</b>	<b>38 744</b>							

**References**

1. Classifications and revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/line, e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method / includes Joint Ventures
8. All materials not part of bulk (e.g. road making materials, pipe, cable etc.)

**Annexure L**  
**Conditional Grants Received :**  
**Excluding MIG**



NC066 Karoo Hoogland - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		16 438	17 403	19 542	19 503	19 503	19 503	-	-	-
Local Government Equitable Share		13 898	14 669	15 812	16 678	16 678	16 678			
Finance Management		1 650	1 800	1 800	1 825	1 825	1 825			
Municipal Systems Improvement		890	934	930	-	-	-			
EPWP Incentive				1 000	1 000	1 000	1 000			
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	715	1 713	1 743	1 743	1 743	-	-	-
Library Grant			715	1 713	1 743	1 743	1 743			
<b>District Municipality:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	16 438	18 118	21 255	21 246	21 246	21 246	-	-	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		11 805	10 490	10 005	7 744	7 744	7 744	-	-	-
Municipal Infrastructure Grant (MIG)		10 805	8 890	8 005	7 744	7 744	7 744			
Municipal Infrastructure Grant (MIG)		1 000	1 000							
Regional Bulk Infrastructure			600	2 000						
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	1 600	1 600	1 600	-	-	-
INEP					1 600	1 600	1 600			
<b>District Municipality:</b> Pula Nala		-	-	1 000	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	11 805	10 490	11 005	9 344	9 344	9 344	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		28 243	28 608	32 260	30 590	30 590	30 590	-	-	-

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NC066 Karoo Hoogland - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	28 098	28 138	29 190
Local Government Equitable Share								18 198	20 222	21 775
Finance Management								1 900	2 155	2 415
Municipal Systems Improvement								-	761	-
Energy Efficiency and Demand Management								2 000	5 000	5 000
Water Services Operating Subsidy								4 000	-	-
Integrated National Electrification Programme								1 000	-	-
EPWP								1 000	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	1 667	1 977	2 092
Sport and Recreation								1 667	1 977	2 092
EPWP								-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Operating Transfers and Grants</b>	5	-	-	-	-	-	-	29 765	30 115	31 282
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	8 145	38 340	35 546
Regional Bulk Infrastructure								-	30 000	27 000
Municipal Infrastructure Grant (MIG)								8 145	8 340	8 546
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	8 145	38 340	35 546
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	37 910	68 455	66 828

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)