

AGGREGATED INFORMATION FOR FREE STATE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16  
Changes to baseline

|                                    | 2015/16                       |                                     |                     | 2016/17                       |                                     |                     | 2017/18                             | % change to baseline |              | % share of total change to baseline |               |
|------------------------------------|-------------------------------|-------------------------------------|---------------------|-------------------------------|-------------------------------------|---------------------|-------------------------------------|----------------------|--------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates | 2015/16 Draft Medium term estimates | Changes to baseline | 2014/15 Medium term estimates | 2015/16 Draft Medium term estimates | Changes to baseline | 2015/16 Draft Medium term estimates | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                               |                                     |                     |                               |                                     |                     |                                     |                      |              |                                     |               |
| <b>Operating Revenue</b>           |                               |                                     |                     |                               |                                     |                     |                                     |                      |              |                                     |               |
| Property rates                     | 2 025 020                     | 1 913 480                           | (111 540)           | 2 164 710                     | 2 068 230                           | (96 480)            | 2 211 263                           | (5.5%)               | (4.5%)       | (7.0%)                              | (6.3%)        |
| Service charges                    | 7 753 445                     | 8 290 028                           | 536 583             | 8 250 608                     | 8 944 975                           | 694 367             | 9 560 909                           | 6.9%                 | 8.4%         | 33.8%                               | 45.4%         |
| Other own revenue                  | 5 274 806                     | 6 437 642                           | 1 162 836           | 5 410 808                     | 6 340 802                           | 929 994             | 6 352 471                           | 22.0%                | 17.2%        | 73.2%                               | 60.9%         |
| <b>Total Revenue</b>               | <b>15 053 272</b>             | <b>16 641 150</b>                   | <b>1 587 879</b>    | <b>15 826 127</b>             | <b>17 354 007</b>                   | <b>1 527 880</b>    | <b>18 124 644</b>                   | <b>10.5%</b>         | <b>9.7%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                               |                                     |                     |                               |                                     |                     |                                     |                      |              |                                     |               |
| Employee related costs             | 4 140 167                     | 4 574 326                           | 434 159             | 4 410 729                     | 4 873 159                           | 462 430             | 5 195 194                           | 10.5%                | 10.5%        | 32.4%                               | 34.9%         |
| Debt impairment                    | 923 855                       | 883 514                             | (40 341)            | 1 089 995                     | 883 248                             | (206 747)           | 844 685                             | (4.4%)               | (19.0%)      | (3.0%)                              | (15.6%)       |
| Bulk purchases                     | 3 989 036                     | 4 466 558                           | 477 523             | 4 265 802                     | 4 797 653                           | 531 851             | 5 161 276                           | 12.0%                | 12.5%        | 35.7%                               | 40.2%         |
| Other expenditure                  | 6 156 872                     | 6 623 851                           | 466 979             | 6 427 449                     | 6 963 783                           | 536 334             | 7 311 091                           | 7.6%                 | 8.3%         | 34.9%                               | 40.5%         |
| <b>Total Expenditure</b>           | <b>15 209 930</b>             | <b>16 548 249</b>                   | <b>1 338 320</b>    | <b>16 193 975</b>             | <b>17 517 843</b>                   | <b>1 323 868</b>    | <b>18 512 246</b>                   | <b>8.8%</b>          | <b>8.2%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(156 658)</b>              | <b>92 901</b>                       | <b>249 559</b>      | <b>(367 849)</b>              | <b>(163 836)</b>                    | <b>204 012</b>      | <b>(387 603)</b>                    |                      |              |                                     |               |
| <b>Capital Funding</b>             |                               |                                     |                     |                               |                                     |                     |                                     |                      |              |                                     |               |
| External loans                     | 322 047                       | 576 136                             | 254 089             | 38 106                        | 1 071 883                           | 1 033 777           | 896 101                             | 78.9%                | 2712.9%      | 29.0%                               | 70.4%         |
| Internal contributions             | 358 674                       | 597 119                             | 238 445             | 372 041                       | 549 423                             | 177 382             | 455 792                             | 66.5%                | 47.7%        | 27.2%                               | 12.1%         |
| Transfers and subsidies            | 1 845 724                     | 2 081 937                           | 236 213             | 1 858 941                     | 2 019 610                           | 160 669             | 2 215 747                           | 12.8%                | 8.6%         | 26.9%                               | 10.9%         |
| Other                              | 72 507                        | 220 415                             | 147 909             | 69 969                        | 166 040                             | 96 071              | 125 289                             | 204.0%               | 137.3%       | 16.9%                               | 6.5%          |
| <b>Total funding</b>               | <b>2 598 952</b>              | <b>3 475 607</b>                    | <b>876 655</b>      | <b>2 339 058</b>              | <b>3 806 956</b>                    | <b>1 467 898</b>    | <b>3 692 929</b>                    | <b>33.7%</b>         | <b>62.8%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                               |                                     |                     |                               |                                     |                     |                                     |                      |              |                                     |               |
| Water                              | 898 362                       | 1 403 620                           | 505 258             | 785 345                       | 1 838 426                           | 1 053 081           | 1 838 608                           | 56.2%                | 134.1%       | 57.6%                               | 71.7%         |
| Electricity                        | 343 507                       | 511 536                             | 168 028             | 350 339                       | 491 265                             | 140 926             | 514 515                             | 48.9%                | 40.2%        | 19.2%                               | 9.6%          |
| Housing                            | 24 671                        | -                                   | (24 671)            | 46 513                        | -                                   | (46 513)            | -                                   | (100.0%)             | (100.0%)     | (2.8%)                              | (3.2%)        |
| Roads, pavements, bridges and      | 519 762                       | 632 903                             | 113 141             | 554 342                       | 753 538                             | 199 196             | 660 319                             | 21.8%                | 35.9%        | 12.9%                               | 13.6%         |
| Other                              | 812 649                       | 927 549                             | 114 899             | 602 519                       | 723 727                             | 121 208             | 679 486                             | 14.1%                | 20.1%        | 13.1%                               | 8.3%          |
| <b>Total expenditure</b>           | <b>2 598 952</b>              | <b>3 475 607</b>                    | <b>876 655</b>      | <b>2 339 058</b>              | <b>3 806 956</b>                    | <b>1 467 898</b>    | <b>3 692 929</b>                    | <b>33.7%</b>         | <b>62.8%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

## Free State: Mangaung(MAN)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 1 163 457                         | 913 073                                 | (250 384)           | 1 247 887                         | 975 638                                 | (272 249)           | 1 055 700                               | (21.5%)              | (21.8%)       | (9327.8%)                           | (950.3%)      |
| Service charges                    | 3 752 011                         | 3 615 605                               | (136 406)           | 4 009 502                         | 3 919 799                               | (89 703)            | 4 223 008                               | (3.6%)               | (2.2%)        | (5081.7%)                           | (313.1%)      |
| Other own revenue                  | 1 822 095                         | 2 211 569                               | 389 474             | 1 887 398                         | 2 278 000                               | 390 602             | 2 230 457                               | 21.4%                | 20.7%         | 14509.5%                            | 1363.4%       |
| <b>Total Revenue</b>               | <b>6 737 563</b>                  | <b>6 740 247</b>                        | <b>2 684</b>        | <b>7 144 787</b>                  | <b>7 173 437</b>                        | <b>28 650</b>       | <b>7 509 165</b>                        | <b>0.0%</b>          | <b>0.4%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 1 454 009                         | 1 711 051                               | 257 042             | 1 551 979                         | 1 855 300                               | 303 321             | 2 005 099                               | 17.7%                | 19.5%         | (211.2%)                            | (323.1%)      |
| Debt impairment                    | 218 360                           | 242 626                                 | 24 266              | 228 478                           | 252 628                                 | 24 150              | 266 340                                 | 11.1%                | 10.6%         | (19.9%)                             | (25.7%)       |
| Bulk purchases                     | 1 882 346                         | 1 728 414                               | (153 933)           | 2 030 025                         | 1 883 485                               | (146 540)           | 2 021 331                               | (8.2%)               | (7.2%)        | 126.5%                              | 156.1%        |
| Other expenditure                  | 2 773 920                         | 2 524 835                               | (249 085)           | 2 899 554                         | 2 624 750                               | (274 805)           | 2 725 205                               | (9.0%)               | (9.5%)        | 204.7%                              | 292.7%        |
| <b>Total Expenditure</b>           | <b>6 328 635</b>                  | <b>6 206 926</b>                        | <b>(121 710)</b>    | <b>6 710 036</b>                  | <b>6 616 162</b>                        | <b>(93 874)</b>     | <b>7 017 976</b>                        | <b>(1.9%)</b>        | <b>(1.4%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>408 927</b>                    | <b>533 321</b>                          | <b>124 394</b>      | <b>434 751</b>                    | <b>557 275</b>                          | <b>122 524</b>      | <b>491 189</b>                          |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     | 322 047                           | 514 256                                 | 192 209             | 34 465                            | 1 071 883                               | 1 037 418           | 896 101                                 | 59.7%                | 3010.1%       | 49.2%                               | 85.6%         |
| Internal contributions             | 342 164                           | 504 678                                 | 162 514             | 359 231                           | 504 348                                 | 145 116             | 420 631                                 | 47.5%                | 40.4%         | 41.6%                               | 12.0%         |
| Transfers and subsidies            | 717 960                           | 754 004                                 | 36 044              | 763 739                           | 792 922                                 | 29 183              | 846 415                                 | 5.0%                 | 3.8%          | 9.2%                                | 2.4%          |
| Other                              | 20 953                            | 20 953                                  | -                   | 22 744                            | 22 744                                  | -                   | 24 109                                  | -                    | -             | -                                   | -             |
| <b>Total funding</b>               | <b>1 403 124</b>                  | <b>1 793 891</b>                        | <b>390 767</b>      | <b>1 180 180</b>                  | <b>2 391 897</b>                        | <b>1 211 717</b>    | <b>2 187 256</b>                        | <b>27.8%</b>         | <b>102.7%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 396 992                           | 747 399                                 | 350 407             | 228 388                           | 1 232 223                               | 1 003 835           | 1 176 550                               | 88.3%                | 439.5%        | 89.7%                               | 82.8%         |
| Electricity                        | 223 936                           | 329 357                                 | 105 421             | 229 596                           | 331 714                                 | 102 118             | 338 002                                 | 47.1%                | 44.5%         | 27.0%                               | 8.4%          |
| Housing                            | 24 671                            | -                                       | (24 671)            | 46 513                            | -                                       | (46 513)            | -                                       | (100.0%)             | (100.0%)      | (6.3%)                              | (3.8%)        |
| Roads, pavements, bridges and      | 251 339                           | 311 120                                 | 59 781              | 352 463                           | 444 117                                 | 91 653              | 352 764                                 | 23.8%                | 26.0%         | 15.3%                               | 7.6%          |
| Other                              | 506 185                           | 406 014                                 | (100 171)           | 323 219                           | 383 843                                 | 60 624              | 319 940                                 | (19.8%)              | 18.8%         | (25.6%)                             | 5.0%          |
| <b>Total expenditure</b>           | <b>1 403 124</b>                  | <b>1 793 891</b>                        | <b>390 767</b>      | <b>1 180 180</b>                  | <b>2 391 897</b>                        | <b>1 211 717</b>    | <b>2 187 256</b>                        | <b>27.8%</b>         | <b>102.7%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Letsemeng(FS161)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 7 579                             | 15 946                                  | 8 366               | 7 996                             | 16 823                                  | 8 827               | 17 714                                  | 110.4%               | 110.4%        | 52.2%                               | 66.2%         |
| Service charges                    | 50 289                            | 49 324                                  | (966)               | 53 476                            | 52 037                                  | (1 440)             | 54 795                                  | (1.9%)               | (2.7%)        | (6.0%)                              | (10.8%)       |
| Other own revenue                  | 59 034                            | 67 657                                  | 8 623               | 56 712                            | 62 664                                  | 5 952               | 58 944                                  | 14.6%                | 10.5%         | 53.8%                               | 44.6%         |
| <b>Total Revenue</b>               | <b>116 903</b>                    | <b>132 927</b>                          | <b>16 024</b>       | <b>118 184</b>                    | <b>131 523</b>                          | <b>13 339</b>       | <b>131 452</b>                          | <b>13.7%</b>         | <b>11.3%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 44 154                            | 40 667                                  | (3 487)             | 46 991                            | 42 904                                  | (4 087)             | 45 178                                  | (7.9%)               | (8.7%)        | (393.7%)                            | 64.8%         |
| Debt impairment                    | 3 087                             | 5 678                                   | 2 591               | 3 257                             | 5 990                                   | 2 733               | 6 307                                   | 83.9%                | 83.9%         | 292.5%                              | (43.3%)       |
| Bulk purchases                     | 25 531                            | 27 982                                  | 2 452               | 26 936                            | 29 521                                  | 2 585               | 31 086                                  | 9.6%                 | 9.6%          | 276.8%                              | (41.0%)       |
| Other expenditure                  | 58 979                            | 58 309                                  | (670)               | 62 298                            | 54 759                                  | (7 539)             | 60 113                                  | (1.1%)               | (12.1%)       | (75.6%)                             | 119.5%        |
| <b>Total Expenditure</b>           | <b>131 751</b>                    | <b>132 636</b>                          | <b>886</b>          | <b>139 482</b>                    | <b>133 174</b>                          | <b>(6 308)</b>      | <b>142 684</b>                          | <b>0.7%</b>          | <b>(4.5%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(14 848)</b>                   | <b>290</b>                              | <b>15 138</b>       | <b>(21 298)</b>                   | <b>(1 651)</b>                          | <b>19 647</b>       | <b>(11 232)</b>                         |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 79 381                            | 62 497                                  | (16 884)            | 87 993                            | 108 865                                 | 20 871              | 169 502                                 | (21.3%)              | 23.7%         | 83.8%                               | 128.4%        |
| Other                              | 7 567                             | 4 310                                   | (3 257)             | 7 981                             | 3 364                                   | (4 617)             | 13 301                                  | (43.0%)              | (57.9%)       | 16.2%                               | (28.4%)       |
| <b>Total funding</b>               | <b>86 948</b>                     | <b>66 807</b>                           | <b>(20 141)</b>     | <b>95 974</b>                     | <b>112 229</b>                          | <b>16 255</b>       | <b>182 803</b>                          | <b>(23.2%)</b>       | <b>16.9%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 64 396                            | 54 061                                  | (10 335)            | 72 541                            | 92 938                                  | 20 397              | 158 248                                 | (16.0%)              | 28.1%         | 51.3%                               | 125.5%        |
| Electricity                        | 3 422                             | 5 432                                   | 2 010               | 3 610                             | 1 814                                   | (1 796)             | 11 385                                  | 58.7%                | (49.8%)       | (10.0%)                             | (11.1%)       |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 118                               | 50                                      | (68)                | 125                               | 5 093                                   | 4 968               | 1 177                                   | (57.8%)              | 3959.8%       | 0.3%                                | 30.6%         |
| Other                              | 19 010                            | 7 264                                   | (11 746)            | 19 697                            | 12 384                                  | (7 313)             | 11 993                                  | (61.8%)              | (37.1%)       | 58.3%                               | (45.0%)       |
| <b>Total expenditure</b>           | <b>86 948</b>                     | <b>66 807</b>                           | <b>(20 141)</b>     | <b>95 974</b>                     | <b>112 229</b>                          | <b>16 255</b>       | <b>182 803</b>                          | <b>(23.2%)</b>       | <b>16.9%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Kopanong(FS162)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 16 472                            | 19 568                                  | 3 096               | 17 131                            | 21 133                                  | 4 002               | 23 246                                  | 18.8%                | 23.4%         | 407.9%                              | (50.9%)       |
| Service charges                    | 98 551                            | 99 796                                  | 1 245               | 102 492                           | 106 511                                 | 4 019               | 111 948                                 | 1.3%                 | 3.9%          | 164.0%                              | (51.2%)       |
| Other own revenue                  | 116 017                           | 112 435                                 | (3 582)             | 120 657                           | 104 781                                 | (15 876)            | 99 251                                  | (3.1%)               | (13.2%)       | (471.9%)                            | 202.1%        |
| <b>Total Revenue</b>               | <b>231 040</b>                    | <b>231 799</b>                          | <b>759</b>          | <b>240 281</b>                    | <b>232 426</b>                          | <b>(7 855)</b>      | <b>234 446</b>                          | <b>0.3%</b>          | <b>(3.3%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 83 606                            | 85 481                                  | 1 874               | 86 950                            | 91 867                                  | 4 917               | 101 041                                 | 2.2%                 | 5.7%          | 35.7%                               | 33.1%         |
| Debt impairment                    |                                   | 26 335                                  | 26 335              |                                   | 28 442                                  | 28 442              | 31 286                                  | -                    | -             | 501.2%                              | 191.5%        |
| Bulk purchases                     | 63 119                            | 69 099                                  | 5 980               | 65 644                            | 74 648                                  | 9 004               | 79 804                                  | 9.5%                 | 13.7%         | 113.8%                              | 60.6%         |
| Other expenditure                  | 166 978                           | 138 043                                 | (28 935)            | 173 660                           | 146 152                                 | (27 508)            | 160 082                                 | (17.3%)              | (15.8%)       | (550.7%)                            | (185.2%)      |
| <b>Total Expenditure</b>           | <b>313 703</b>                    | <b>318 957</b>                          | <b>5 254</b>        | <b>326 254</b>                    | <b>341 109</b>                          | <b>14 855</b>       | <b>372 213</b>                          | <b>1.7%</b>          | <b>4.6%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(82 663)</b>                   | <b>(87 159)</b>                         | <b>(4 495)</b>      | <b>(85 973)</b>                   | <b>(108 684)</b>                        | <b>(22 711)</b>     | <b>(137 767)</b>                        |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions             |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 40 651                            | 54 964                                  | 14 313              | 41 406                            | 53 316                                  | 11 910              | 117 463                                 | 35.2%                | 28.8%         | 89.1%                               | 100.0%        |
| Other                              |                                   | 1 750                                   | 1 750               |                                   | -                                       | -                   | -                                       | -                    | -             | 10.9%                               | -             |
| <b>Total funding</b>               | <b>40 651</b>                     | <b>56 714</b>                           | <b>16 063</b>       | <b>41 406</b>                     | <b>53 316</b>                           | <b>11 910</b>       | <b>117 463</b>                          | <b>39.5%</b>         | <b>28.8%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 20 000                            | 36 573                                  | 16 573              | 20 000                            | 30 702                                  | 10 702              | 90 456                                  | 82.9%                | 53.5%         | 103.2%                              | 89.9%         |
| Electricity                        |                                   | 7 006                                   | 7 006               |                                   | 1 600                                   | 1 600               | 5 000                                   | -                    | -             | 43.6%                               | 13.4%         |
| Housing                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 20 651                            | 393                                     | (20 258)            | 21 406                            | 21 014                                  | (392)               | 22 007                                  | (98.1%)              | (1.8%)        | (126.1%)                            | (3.3%)        |
| Other                              |                                   | 12 742                                  | 12 742              |                                   | -                                       | -                   | -                                       | -                    | -             | 79.3%                               | -             |
| <b>Total expenditure</b>           | <b>40 651</b>                     | <b>56 714</b>                           | <b>16 063</b>       | <b>41 406</b>                     | <b>53 316</b>                           | <b>11 910</b>       | <b>117 463</b>                          | <b>39.5%</b>         | <b>28.8%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Mohokare(FS163)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 16 045                            | 11 627                                  | (4 418)             | 17 649                            | 12 790                                  | (4 860)             | 14 069                                  | (27.5%)              | (27.5%)       | (32.8%)                             | (61.7%)       |
| Service charges                    | 52 734                            | 61 130                                  | 8 395               | 58 008                            | 65 557                                  | 7 549               | 70 719                                  | 15.9%                | 13.0%         | 62.2%                               | 95.9%         |
| Other own revenue                  | 71 083                            | 80 593                                  | 9 509               | 71 180                            | 76 363                                  | 5 183               | 77 161                                  | 13.4%                | 7.3%          | 70.5%                               | 65.8%         |
| <b>Total Revenue</b>               | <b>139 862</b>                    | <b>153 349</b>                          | <b>13 487</b>       | <b>146 837</b>                    | <b>154 709</b>                          | <b>7 872</b>        | <b>161 949</b>                          | <b>9.6%</b>          | <b>5.4%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 55 651                            | 57 045                                  | 1 394               | 59 468                            | 59 784                                  | 316                 | 63 311                                  | 2.5%                 | 0.5%          | (294.6%)                            | (4.9%)        |
| Debt impairment                    | 10 041                            | 14 348                                  | 4 306               | 10 041                            | 15 036                                  | 4 995               | 15 924                                  | 42.9%                | 49.7%         | (910.0%)                            | (77.8%)       |
| Bulk purchases                     | 19 800                            | 20 563                                  | 763                 | 21 780                            | 21 550                                  | (230)               | 22 822                                  | 3.9%                 | (1.1%)        | (161.3%)                            | 3.6%          |
| Other expenditure                  | 83 397                            | 76 460                                  | (6 937)             | 89 807                            | 78 308                                  | (11 499)            | 82 911                                  | (8.3%)               | (12.8%)       | 1466.0%                             | 179.2%        |
| <b>Total Expenditure</b>           | <b>168 889</b>                    | <b>168 416</b>                          | <b>(473)</b>        | <b>181 096</b>                    | <b>174 679</b>                          | <b>(6 417)</b>      | <b>184 967</b>                          | <b>(0.3%)</b>        | <b>(3.5%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(29 027)</b>                   | <b>(15 067)</b>                         | <b>13 960</b>       | <b>(34 259)</b>                   | <b>(19 970)</b>                         | <b>14 289</b>       | <b>(23 018)</b>                         |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 90 109                            | 85 365                                  | (4 744)             | 27 970                            | 67 980                                  | 40 010              | 31 700                                  | (5.3%)               | 143.0%        | 63.8%                               | 107.5%        |
| Other                              | 4 839                             | 2 143                                   | (2 696)             | 5 036                             | 2 246                                   | (2 790)             | 2 378                                   | (55.7%)              | (55.4%)       | 36.2%                               | (7.5%)        |
| <b>Total funding</b>               | <b>94 947</b>                     | <b>87 508</b>                           | <b>(7 439)</b>      | <b>33 006</b>                     | <b>70 226</b>                           | <b>37 220</b>       | <b>34 079</b>                           | <b>(7.8%)</b>        | <b>112.8%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 68 000                            | 68 000                                  | -                   | 5 265                             | 50 265                                  | 45 000              | 8 500                                   | -                    | 854.7%        | -                                   | 120.9%        |
| Electricity                        | 8 780                             | 1 865                                   | (6 915)             | 8 912                             | 1 735                                   | (7 178)             | 6 499                                   | (78.8%)              | (80.5%)       | 93.0%                               | (19.3%)       |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 10 589                            | 12 062                                  | 1 472               | 10 959                            | 12 436                                  | 1 478               | 12 997                                  | 13.9%                | 13.5%         | (19.8%)                             | 4.0%          |
| Other                              | 7 577                             | 5 581                                   | (1 997)             | 7 870                             | 5 790                                   | (2 080)             | 6 083                                   | (26.3%)              | (26.4%)       | 26.8%                               | (5.6%)        |
| <b>Total expenditure</b>           | <b>94 947</b>                     | <b>87 508</b>                           | <b>(7 439)</b>      | <b>33 006</b>                     | <b>70 226</b>                           | <b>37 220</b>       | <b>34 079</b>                           | <b>(7.8%)</b>        | <b>112.8%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Naledi (Fs)(FS164)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |             | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|-------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17     | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Property rates                            | 4 805                             | 5 382                                   | 577                 | 5 069                             | 5 694                                   | 625                 | 6 007                                   | 12.0%                | 12.3%       | 8.9%                                | 22.9%         |
| Service charges                           | 38 402                            | 38 992                                  | 589                 | 41 504                            | 42 142                                  | 638                 | 49 528                                  | 1.5%                 | 1.5%        | 9.1%                                | 23.4%         |
| Other own revenue                         | 50 364                            | 55 708                                  | 5 343               | 51 343                            | 52 808                                  | 1 464               | 52 662                                  | 10.6%                | 2.9%        | 82.1%                               | 53.7%         |
| <b>Total Revenue</b>                      | <b>93 572</b>                     | <b>100 081</b>                          | <b>6 509</b>        | <b>97 917</b>                     | <b>100 644</b>                          | <b>2 727</b>        | <b>108 197</b>                          | <b>7.0%</b>          | <b>2.8%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Employee related costs                    | 33 563                            | 34 419                                  | 856                 | 35 711                            | 36 312                                  | 601                 | 38 309                                  | 2.6%                 | 1.7%        | 13.1%                               | 20.4%         |
| Debt impairment                           | 2 000                             | 1 600                                   | (400)               | 2 000                             | 1 500                                   | (500)               | 1 500                                   | (20.0%)              | (25.0%)     | (6.1%)                              | (17.0%)       |
| Bulk purchases                            | 32 531                            | 25 253                                  | (7 278)             | 34 800                            | 26 823                                  | (7 977)             | 28 465                                  | (22.4%)              | (22.9%)     | (111.2%)                            | (271.3%)      |
| Other expenditure                         | 24 951                            | 38 316                                  | 13 365              | 25 016                            | 35 832                                  | 10 816              | 38 208                                  | 53.6%                | 43.2%       | 204.3%                              | 367.9%        |
| <b>Total Expenditure</b>                  | <b>93 045</b>                     | <b>99 587</b>                           | <b>6 543</b>        | <b>97 527</b>                     | <b>100 467</b>                          | <b>2 940</b>        | <b>106 483</b>                          | <b>7.0%</b>          | <b>3.0%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>527</b>                        | <b>494</b>                              | <b>(34)</b>         | <b>390</b>                        | <b>177</b>                              | <b>(214)</b>        | <b>1 715</b>                            |                      |             |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| External loans                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| Internal contributions                    | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| Transfers and subsidies                   |                                   | 13 088                                  | 13 088              |                                   | 19 117                                  | 19 117              | 18 336                                  | -                    | -           | 97.9%                               | 98.4%         |
| Other                                     |                                   | 280                                     | 280                 |                                   | 310                                     | 310                 | 360                                     | -                    | -           | 2.1%                                | 1.6%          |
| <b>Total funding</b>                      |                                   | <b>13 368</b>                           | <b>13 368</b>       |                                   | <b>19 427</b>                           | <b>19 427</b>       | <b>18 696</b>                           | <b>-</b>             | <b>-</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Water                                     |                                   | 650                                     | 650                 |                                   | -                                       | -                   | -                                       | -                    | -           | 4.9%                                | -             |
| Electricity                               |                                   | 168                                     | 168                 |                                   | 150                                     | 150                 | 5 000                                   | -                    | -           | 1.3%                                | 0.8%          |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | 10 533                                  | 10 533              |                                   | 16 792                                  | 16 792              | 4 456                                   | -                    | -           | 78.8%                               | 86.4%         |
| Other                                     |                                   | 2 017                                   | 2 017               |                                   | 2 485                                   | 2 485               | 9 240                                   | -                    | -           | 15.1%                               | 12.8%         |
| <b>Total expenditure</b>                  |                                   | <b>13 368</b>                           | <b>13 368</b>       |                                   | <b>19 427</b>                           | <b>19 427</b>       | <b>18 696</b>                           | <b>-</b>             | <b>-</b>    | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Xhariep(DC16)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Service charges                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Other own revenue                         | 69 999                            | 52 337                                  | (17 662)            | 76 999                            | 52 900                                  | (24 099)            | 52 904                                  | (25.2%)              | (31.3%)        | 100.0%                              | 100.0%        |
| <b>Total Revenue</b>                      | <b>69 999</b>                     | <b>52 337</b>                           | <b>(17 662)</b>     | <b>76 999</b>                     | <b>52 900</b>                           | <b>(24 099)</b>     | <b>52 904</b>                           | <b>(25.2%)</b>       | <b>(31.3%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs                    | 42 422                            | 37 155                                  | (5 267)             | 45 955                            | 37 555                                  | (8 400)             | 37 558                                  | (12.4%)              | (18.3%)        | 31.4%                               | 36.9%         |
| Debt impairment                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Bulk purchases                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Other expenditure                         | 29 965                            | 18 482                                  | (11 483)            | 32 811                            | 18 445                                  | (14 366)            | 18 246                                  | (38.3%)              | (43.8%)        | 68.6%                               | 63.1%         |
| <b>Total Expenditure</b>                  | <b>72 387</b>                     | <b>55 637</b>                           | <b>(16 750)</b>     | <b>78 766</b>                     | <b>56 000</b>                           | <b>(22 766)</b>     | <b>55 804</b>                           | <b>(23.1%)</b>       | <b>(28.9%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>(2 388)</b>                    | <b>(3 300)</b>                          | <b>(912)</b>        | <b>(1 767)</b>                    | <b>(3 100)</b>                          | <b>(1 333)</b>      | <b>(2 900)</b>                          |                      |                |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Transfers and subsidies                   | 715                               | 915                                     | 200                 | 787                               | 369                                     | (418)               | 368                                     | 28.0%                | (53.1%)        | 100.0%                              | 100.0%        |
| Other                                     |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| <b>Total funding</b>                      | <b>715</b>                        | <b>915</b>                              | <b>200</b>          | <b>787</b>                        | <b>369</b>                              | <b>(418)</b>        | <b>368</b>                              | <b>28.0%</b>         | <b>(53.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                                     |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Electricity                               |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Other                                     | 715                               | 915                                     | 200                 | 787                               | 369                                     | (418)               | 368                                     | 28.0%                | (53.1%)        | 100.0%                              | 100.0%        |
| <b>Total expenditure</b>                  | <b>715</b>                        | <b>915</b>                              | <b>200</b>          | <b>787</b>                        | <b>369</b>                              | <b>(418)</b>        | <b>368</b>                              | <b>28.0%</b>         | <b>(53.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Masilonyana(FS181)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                            | 19 699                            | 18 947                                  | (753)               | 21 669                            | 19 989                                  | (1 681)             | 21 048                                  | (3.8%)               | (7.8%)         | (15.2%)                             | (29.0%)       |
| Service charges                           | 81 713                            | 82 361                                  | 648                 | 90 071                            | 94 980                                  | 4 909               | 100 014                                 | 0.8%                 | 5.4%           | 13.1%                               | 84.7%         |
| Other own revenue                         | 98 708                            | 103 758                                 | 5 050               | 101 404                           | 103 969                                 | 2 565               | 102 360                                 | 5.1%                 | 2.5%           | 102.1%                              | 44.3%         |
| <b>Total Revenue</b>                      | <b>200 121</b>                    | <b>205 066</b>                          | <b>4 945</b>        | <b>213 144</b>                    | <b>218 938</b>                          | <b>5 793</b>        | <b>223 422</b>                          | <b>2.5%</b>          | <b>2.7%</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs                    | 68 944                            | 67 407                                  | (1 537)             | 73 632                            | 71 114                                  | (2 518)             | 75 013                                  | (2.2%)               | (3.4%)         | (2.4%)                              | (6.2%)        |
| Debt impairment                           | 12 119                            | 27 684                                  | 15 564              | 9 121                             | 29 209                                  | 20 088              | 30 754                                  | 128.4%               | 220.2%         | 24.4%                               | 49.4%         |
| Bulk purchases                            | 37 069                            | 66 318                                  | 29 250              | 38 976                            | 40 470                                  | 1 494               | 42 615                                  | 78.9%                | 3.8%           | 45.8%                               | 3.7%          |
| Other expenditure                         | 73 868                            | 94 461                                  | 20 594              | 78 196                            | 99 806                                  | 21 609              | 104 107                                 | 27.9%                | 27.6%          | 32.2%                               | 53.1%         |
| <b>Total Expenditure</b>                  | <b>192 000</b>                    | <b>255 870</b>                          | <b>63 870</b>       | <b>199 925</b>                    | <b>240 599</b>                          | <b>40 674</b>       | <b>252 488</b>                          | <b>33.3%</b>         | <b>20.3%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>8 121</b>                      | <b>(50 804)</b>                         | <b>(58 925)</b>     | <b>13 219</b>                     | <b>(21 661)</b>                         | <b>(34 880)</b>     | <b>(29 066)</b>                         |                      |                |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Internal contributions                    | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Transfers and subsidies                   | 76 038                            | 25 230                                  | (50 808)            | 73 220                            | 24 538                                  | (48 682)            | 25 750                                  | (66.8%)              | (66.5%)        | 110.7%                              | 130.6%        |
| Other                                     | 3 655                             | 8 560                                   | 4 904               | 3 000                             | 14 415                                  | 11 415              | 11 792                                  | 134.2%               | 380.5%         | (10.7%)                             | (30.6%)       |
| <b>Total funding</b>                      | <b>79 694</b>                     | <b>33 790</b>                           | <b>(45 904)</b>     | <b>76 220</b>                     | <b>38 953</b>                           | <b>(37 267)</b>     | <b>37 542</b>                           | <b>(57.6%)</b>       | <b>(48.9%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                                     | 67 244                            | 715                                     | (66 530)            | 72 000                            | 17 730                                  | (54 270)            | 4 026                                   | (98.9%)              | (75.4%)        | 144.9%                              | 145.6%        |
| Electricity                               | -                                 | 2 310                                   | 2 310               | -                                 | 3 503                                   | 3 503               | -                                       | -                    | -              | (5.0%)                              | (9.4%)        |
| Housing                                   | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and storm water | -                                 | 24 195                                  | 24 195              | -                                 | 111                                     | 111                 | 9 782                                   | -                    | -              | (52.7%)                             | (0.3%)        |
| Other                                     | 12 449                            | 6 570                                   | (5 879)             | 4 220                             | 17 609                                  | 13 389              | 23 734                                  | (47.2%)              | 317.3%         | 12.8%                               | (35.9%)       |
| <b>Total expenditure</b>                  | <b>79 694</b>                     | <b>33 790</b>                           | <b>(45 904)</b>     | <b>76 220</b>                     | <b>38 953</b>                           | <b>(37 267)</b>     | <b>37 542</b>                           | <b>(57.6%)</b>       | <b>(48.9%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18



## Free State: Tokologo(FS182)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |              | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|--------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Property rates                            | 3 838                             | 5 640                                   | 1 802               | 4 049                             | 5 950                                   | 1 901               | 6 265                                   | 47.0%                | 47.0%        | 16.5%                               | 32.1%         |
| Service charges                           | 20 304                            | 29 599                                  | 9 296               | 21 420                            | 31 227                                  | 9 807               | 32 882                                  | 45.8%                | 45.8%        | 84.9%                               | 165.8%        |
| Other own revenue                         | 52 724                            | 52 575                                  | (149)               | 55 624                            | 49 830                                  | (5 794)             | 48 349                                  | (0.3%)               | (10.4%)      | (1.4%)                              | (98.0%)       |
| <b>Total Revenue</b>                      | <b>76 865</b>                     | <b>87 814</b>                           | <b>10 949</b>       | <b>81 093</b>                     | <b>87 007</b>                           | <b>5 914</b>        | <b>87 497</b>                           | <b>14.2%</b>         | <b>7.3%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Employee related costs                    | 30 399                            | 34 967                                  | 4 568               | 32 071                            | 36 890                                  | 4 819               | 38 845                                  | 15.0%                | 15.0%        | 41.8%                               | 41.9%         |
| Debt impairment                           | 535                               | 1 875                                   | 1 340               | 565                               | 1 978                                   | 1 414               | 2 083                                   | 250.3%               | 250.3%       | 12.3%                               | 12.3%         |
| Bulk purchases                            | 18 260                            | 24 888                                  | 6 628               | 19 264                            | 26 257                                  | 6 993               | 27 649                                  | 36.3%                | 36.3%        | 60.7%                               | 60.8%         |
| Other expenditure                         | 27 692                            | 26 082                                  | (1 611)             | 29 249                            | 27 524                                  | (1 724)             | 28 995                                  | (5.8%)               | (5.9%)       | (14.7%)                             | (15.0%)       |
| <b>Total Expenditure</b>                  | <b>76 887</b>                     | <b>87 812</b>                           | <b>10 926</b>       | <b>81 149</b>                     | <b>92 650</b>                           | <b>11 501</b>       | <b>97 572</b>                           | <b>14.2%</b>         | <b>14.2%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>(21)</b>                       | <b>2</b>                                | <b>23</b>           | <b>(56)</b>                       | <b>(5 643)</b>                          | <b>(5 587)</b>      | <b>(10 075)</b>                         |                      |              |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| External loans                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Internal contributions                    | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Transfers and subsidies                   | 30 875                            | 50 326                                  | 19 451              | 32 573                            | 52 783                                  | 20 210              | 70 467                                  | 63.0%                | 62.0%        | 100.0%                              | 100.0%        |
| Other                                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| <b>Total funding</b>                      | <b>30 875</b>                     | <b>50 326</b>                           | <b>19 451</b>       | <b>32 573</b>                     | <b>52 783</b>                           | <b>20 210</b>       | <b>70 467</b>                           | <b>63.0%</b>         | <b>62.0%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Water                                     | 19 953                            | 40 382                                  | 20 429              | 21 051                            | 42 639                                  | 21 589              | 52 500                                  | 102.4%               | 102.6%       | 105.0%                              | 106.8%        |
| Electricity                               | 7 407                             | 5 724                                   | (1 683)             | 7 814                             | 2 363                                   | (5 452)             | 4 000                                   | (22.7%)              | (69.8%)      | (8.7%)                              | (27.0%)       |
| Housing                                   | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Roads, pavements, bridges and storm water | -                                 | 1 832                                   | 1 832               | -                                 | -                                       | -                   | 2 500                                   | -                    | -            | 9.4%                                | -             |
| Other                                     | 3 515                             | 2 388                                   | (1 128)             | 3 709                             | 7 781                                   | 4 073               | 11 467                                  | (32.1%)              | 109.8%       | (5.8%)                              | 20.2%         |
| <b>Total expenditure</b>                  | <b>30 875</b>                     | <b>50 326</b>                           | <b>19 451</b>       | <b>32 573</b>                     | <b>52 783</b>                           | <b>20 210</b>       | <b>70 467</b>                           | <b>63.0%</b>         | <b>62.0%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Tswelopele(FS183)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 5 394                             | 11 101                                  | 5 707               | 5 873                             | 11 250                                  | 5 377               | 11 450                                  | 105.8%               | 91.6%         | 40.5%                               | 36.4%         |
| Service charges                    | 41 989                            | 47 961                                  | 5 972               | 46 187                            | 49 250                                  | 3 063               | 50 600                                  | 14.2%                | 6.6%          | 42.4%                               | 20.7%         |
| Other own revenue                  | 69 300                            | 71 707                                  | 2 407               | 65 747                            | 72 096                                  | 6 349               | 71 499                                  | 3.5%                 | 9.7%          | 17.1%                               | 42.9%         |
| <b>Total Revenue</b>               | <b>116 682</b>                    | <b>130 768</b>                          | <b>14 086</b>       | <b>117 807</b>                    | <b>132 596</b>                          | <b>14 789</b>       | <b>133 549</b>                          | <b>12.1%</b>         | <b>12.6%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 47 258                            | 50 557                                  | 3 299               | 48 164                            | 53 477                                  | 5 313               | 56 686                                  | 7.0%                 | 11.0%         | 9.6%                                | 37.7%         |
| Debt impairment                    | 2 571                             | 2 501                                   | (70)                | 2 648                             | 2 501                                   | (147)               | 2 501                                   | (2.7%)               | (5.6%)        | (0.2%)                              | (1.0%)        |
| Bulk purchases                     | 22 998                            | 26 750                                  | 3 752               | 23 418                            | 30 625                                  | 7 207               | 35 068                                  | 16.3%                | 30.8%         | 10.9%                               | 51.1%         |
| Other expenditure                  | 45 413                            | 72 753                                  | 27 340              | 66 096                            | 67 817                                  | 1 721               | 63 279                                  | 60.2%                | 2.6%          | 79.7%                               | 12.2%         |
| <b>Total Expenditure</b>           | <b>118 239</b>                    | <b>152 561</b>                          | <b>34 322</b>       | <b>140 325</b>                    | <b>154 420</b>                          | <b>14 095</b>       | <b>157 533</b>                          | <b>29.0%</b>         | <b>10.0%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(1 557)</b>                    | <b>(21 793)</b>                         | <b>(20 236)</b>     | <b>(22 518)</b>                   | <b>(21 824)</b>                         | <b>694</b>          | <b>(23 985)</b>                         |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 16 186                            | 20 571                                  | 4 385               | 16 726                            | 16 549                                  | (177)               | 17 265                                  | 27.1%                | (1.1%)        | 100.0%                              | 100.0%        |
| Other                              | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| <b>Total funding</b>               | <b>16 186</b>                     | <b>20 571</b>                           | <b>4 385</b>        | <b>16 726</b>                     | <b>16 549</b>                           | <b>(177)</b>        | <b>17 265</b>                           | <b>27.1%</b>         | <b>(1.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 5 736                             | 5 661                                   | (75)                | 900                               | 5 749                                   | 4 849               | 6 015                                   | (1.3%)               | 538.8%        | (1.7%)                              | (2739.5%)     |
| Electricity                        | -                                 | 4 500                                   | 4 500               | -                                 | -                                       | -                   | -                                       | -                    | -             | 102.6%                              | -             |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 7 889                             | 7 800                                   | (89)                | 12 469                            | 8 100                                   | (4 369)             | 8 500                                   | (1.1%)               | (35.0%)       | (2.0%)                              | 2468.4%       |
| Other                              | 2 561                             | 2 610                                   | 49                  | 3 357                             | 2 700                                   | (657)               | 2 750                                   | 1.9%                 | (19.6%)       | 1.1%                                | 371.2%        |
| <b>Total expenditure</b>           | <b>16 186</b>                     | <b>20 571</b>                           | <b>4 385</b>        | <b>16 726</b>                     | <b>16 549</b>                           | <b>(177)</b>        | <b>17 265</b>                           | <b>27.1%</b>         | <b>(1.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

## Free State: Matjhabeng(FS184)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |             | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|-------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17     | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Property rates                     | 194 955                           | 189 179                                 | (5 776)             | 210 552                           | 235 161                                 | 24 610              | 248 470                                 | (3.0%)               | 11.7%       | (9.2%)                              | 117.6%        |
| Service charges                    | 1 135 420                         | 1 138 824                               | 3 403               | 1 226 254                         | 1 247 648                               | 21 394              | 1 317 516                               | 0.3%                 | 1.7%        | 5.4%                                | 102.2%        |
| Other own revenue                  | 559 771                           | 624 718                                 | 64 947              | 613 652                           | 588 575                                 | (25 077)            | 582 864                                 | 11.6%                | (4.1%)      | 103.8%                              | (119.8%)      |
| <b>Total Revenue</b>               | <b>1 890 147</b>                  | <b>1 952 721</b>                        | <b>62 574</b>       | <b>2 050 458</b>                  | <b>2 071 385</b>                        | <b>20 927</b>       | <b>2 148 849</b>                        | <b>3.3%</b>          | <b>1.0%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Employee related costs             | 596 178                           | 569 263                                 | (26 915)            | 643 872                           | 602 849                                 | (41 023)            | 636 609                                 | (4.5%)               | (6.4%)      | (45.7%)                             | (675.5%)      |
| Debt impairment                    | 340 243                           | 87 983                                  | (252 260)           | 490 911                           | 67 866                                  | (423 044)           | 8 933                                   | (74.1%)              | (86.2%)     | (428.1%)                            | (6966.0%)     |
| Bulk purchases                     | 594 794                           | 617 810                                 | 23 016              | 642 377                           | 663 927                                 | 21 550              | 717 042                                 | 3.9%                 | 3.4%        | 39.1%                               | 354.9%        |
| Other expenditure                  | 477 932                           | 793 016                                 | 315 083             | 512 597                           | 961 187                                 | 448 590             | 1 061 812                               | 65.9%                | 87.5%       | 534.7%                              | 7386.6%       |
| <b>Total Expenditure</b>           | <b>2 009 147</b>                  | <b>2 068 071</b>                        | <b>58 924</b>       | <b>2 289 757</b>                  | <b>2 295 830</b>                        | <b>6 073</b>        | <b>2 424 396</b>                        | <b>2.9%</b>          | <b>0.3%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(119 000)</b>                  | <b>(115 350)</b>                        | <b>3 650</b>        | <b>(239 299)</b>                  | <b>(224 445)</b>                        | <b>14 854</b>       | <b>(275 547)</b>                        |                      |             |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| Internal contributions             | -                                 | 30 000                                  | 30 000              | -                                 | -                                       | -                   | -                                       | -                    | -           | 107.7%                              | -             |
| Transfers and subsidies            | 118 586                           | 116 450                                 | (2 136)             | 121 133                           | 121 784                                 | 651                 | 129 476                                 | (1.8%)               | 0.5%        | (7.7%)                              | 100.0%        |
| Other                              | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| <b>Total funding</b>               | <b>118 586</b>                    | <b>146 450</b>                          | <b>27 864</b>       | <b>121 133</b>                    | <b>121 784</b>                          | <b>651</b>          | <b>129 476</b>                          | <b>23.5%</b>         | <b>0.5%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |             |                                     |               |
| Water                              | 40 513                            | 30 781                                  | (9 732)             | 59 133                            | 60 047                                  | 914                 | 51 515                                  | (24.0%)              | 1.5%        | (34.9%)                             | 140.4%        |
| Electricity                        | 10 189                            | 2 240                                   | (7 949)             | 9 000                             | -                                       | (9 000)             | 3 000                                   | (78.0%)              | (100.0%)    | (28.5%)                             | (1382.7%)     |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -           | -                                   | -             |
| Roads, pavements, bridges and      | 16 400                            | 17 108                                  | 708                 | 16 400                            | 34 744                                  | 18 344              | 7 110                                   | 4.3%                 | 111.9%      | 2.5%                                | 2818.3%       |
| Other                              | 51 484                            | 96 321                                  | 44 837              | 36 600                            | 26 993                                  | (9 607)             | 67 851                                  | 87.1%                | (26.2%)     | 160.9%                              | (1476.0%)     |
| <b>Total expenditure</b>           | <b>118 586</b>                    | <b>146 450</b>                          | <b>27 864</b>       | <b>121 133</b>                    | <b>121 784</b>                          | <b>651</b>          | <b>129 476</b>                          | <b>23.5%</b>         | <b>0.5%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Nala(FS185)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 18 533                            | 19 994                                  | 1 462               | 19 552                            | 20 259                                  | 708                 | 21 475                                  | 7.9%                 | 3.6%          | (9.6%)                              | (11.2%)       |
| Service charges                    | 218 324                           | 191 812                                 | (26 511)            | 231 842                           | 204 354                                 | (27 488)            | 216 615                                 | (12.1%)              | (11.9%)       | 173.5%                              | 435.8%        |
| Other own revenue                  | 129 828                           | 139 598                                 | 9 770               | 117 781                           | 138 254                                 | 20 472              | 139 114                                 | 7.5%                 | 17.4%         | (63.9%)                             | (324.5%)      |
| <b>Total Revenue</b>               | <b>366 685</b>                    | <b>351 404</b>                          | <b>(15 280)</b>     | <b>369 175</b>                    | <b>362 867</b>                          | <b>(6 308)</b>      | <b>377 203</b>                          | <b>(4.2%)</b>        | <b>(1.7%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 121 048                           | 121 309                                 | 261                 | 130 732                           | 128 587                                 | (2 145)             | 136 303                                 | 0.2%                 | (1.6%)        | (4.1%)                              | 9.1%          |
| Debt impairment                    | 69 976                            | 48 566                                  | (21 410)            | 73 475                            | 50 994                                  | (22 481)            | 53 544                                  | (30.6%)              | (30.6%)       | 336.4%                              | 95.0%         |
| Bulk purchases                     | 107 009                           | 105 631                                 | (1 378)             | 115 954                           | 114 419                                 | (1 535)             | 123 940                                 | (1.3%)               | (1.3%)        | 21.6%                               | 6.5%          |
| Other expenditure                  | 183 861                           | 200 024                                 | 16 163              | 193 745                           | 196 236                                 | 2 491               | 207 338                                 | 8.8%                 | 1.3%          | (254.0%)                            | (10.5%)       |
| <b>Total Expenditure</b>           | <b>481 894</b>                    | <b>475 530</b>                          | <b>(6 364)</b>      | <b>513 906</b>                    | <b>490 236</b>                          | <b>(23 670)</b>     | <b>521 125</b>                          | <b>(1.3%)</b>        | <b>(4.6%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(115 209)</b>                  | <b>(124 126)</b>                        | <b>(8 917)</b>      | <b>(144 731)</b>                  | <b>(127 369)</b>                        | <b>17 361</b>       | <b>(143 922)</b>                        |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 30 999                            | 44 753                                  | 13 754              | 35 157                            | 46 778                                  | 11 621              | 33 315                                  | 44.4%                | 33.1%         | 92.6%                               | 92.1%         |
| Other                              | -                                 | 1 100                                   | 1 100               | -                                 | 1 000                                   | 1 000               | 1 000                                   | -                    | -             | 7.4%                                | 7.9%          |
| <b>Total funding</b>               | <b>30 999</b>                     | <b>45 853</b>                           | <b>14 854</b>       | <b>35 157</b>                     | <b>47 778</b>                           | <b>12 621</b>       | <b>34 315</b>                           | <b>47.9%</b>         | <b>35.9%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | -                                 | 4 808                                   | 4 808               | 24 126                            | -                                       | (24 126)            | -                                       | -                    | (100.0%)      | 32.4%                               | (191.2%)      |
| Electricity                        | 2 000                             | 16 790                                  | 14 790              | 5 000                             | 17 000                                  | 12 000              | 2 000                                   | 739.5%               | 240.0%        | 99.6%                               | 95.1%         |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 23 921                            | 19 100                                  | (4 821)             | 1 507                             | 29 778                                  | 28 271              | 31 315                                  | (20.2%)              | 1876.0%       | (32.5%)                             | 224.0%        |
| Other                              | 5 078                             | 5 155                                   | 77                  | 4 524                             | 1 000                                   | (3 524)             | 1 000                                   | 1.5%                 | (77.9%)       | 0.5%                                | (27.9%)       |
| <b>Total expenditure</b>           | <b>30 999</b>                     | <b>45 853</b>                           | <b>14 854</b>       | <b>35 157</b>                     | <b>47 778</b>                           | <b>12 621</b>       | <b>34 315</b>                           | <b>47.9%</b>         | <b>35.9%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Lejweleputswa(DC18)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Service charges                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Other own revenue                         | 116 794                           | 117 760                                 | 966                 | 118 689                           | 118 251                                 | (438)               | 119 450                                 | 0.8%                 | (0.4%)        | 100.0%                              | 100.0%        |
| <b>Total Revenue</b>                      | <b>116 794</b>                    | <b>117 760</b>                          | <b>966</b>          | <b>118 689</b>                    | <b>118 251</b>                          | <b>(438)</b>        | <b>119 450</b>                          | <b>0.8%</b>          | <b>(0.4%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs                    | 62 792                            | 61 455                                  | (1 337)             | 66 798                            | 64 426                                  | (2 372)             | 67 422                                  | (2.1%)               | (3.6%)        | (28.9%)                             | (53.6%)       |
| Debt impairment                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Bulk purchases                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Other expenditure                         | 52 013                            | 57 983                                  | 5 970               | 48 079                            | 54 877                                  | 6 798               | 57 372                                  | 11.5%                | 14.1%         | 128.9%                              | 153.6%        |
| <b>Total Expenditure</b>                  | <b>114 806</b>                    | <b>119 438</b>                          | <b>4 633</b>        | <b>114 876</b>                    | <b>119 303</b>                          | <b>4 427</b>        | <b>124 794</b>                          | <b>4.0%</b>          | <b>3.9%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>1 988</b>                      | <b>(1 678)</b>                          | <b>(3 667)</b>      | <b>3 813</b>                      | <b>(1 052)</b>                          | <b>(4 865)</b>      | <b>(5 344)</b>                          |                      |               |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Other                                     | 241                               | 1 660                                   | 1 419               | 200                               | 981                                     | 781                 | 945                                     | 588.8%               | 390.3%        | 100.0%                              | 100.0%        |
| <b>Total funding</b>                      | <b>241</b>                        | <b>1 660</b>                            | <b>1 419</b>        | <b>200</b>                        | <b>981</b>                              | <b>781</b>          | <b>945</b>                              | <b>588.8%</b>        | <b>390.3%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                                     |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Electricity                               |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Other                                     | 241                               | 1 660                                   | 1 419               | 200                               | 981                                     | 781                 | 945                                     | 588.8%               | 390.3%        | 100.0%                              | 100.0%        |
| <b>Total expenditure</b>                  | <b>241</b>                        | <b>1 660</b>                            | <b>1 419</b>        | <b>200</b>                        | <b>981</b>                              | <b>781</b>          | <b>945</b>                              | <b>588.8%</b>        | <b>390.3%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Setsoto(FS191)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |               | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17       | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Property rates                     | 42 554                            | 38 500                                  | (4 054)             | 46 809                            | 42 805                                  | (4 004)             | 47 637                                  | (9.5%)               | (8.6%)        | (85.6%)                             | (52.9%)       |
| Service charges                    | 139 236                           | 166 662                                 | 27 426              | 150 431                           | 184 424                                 | 33 993              | 203 792                                 | 19.7%                | 22.6%         | 579.1%                              | 449.1%        |
| Other own revenue                  | 224 947                           | 206 311                                 | (18 636)            | 219 357                           | 196 938                                 | (22 420)            | 190 613                                 | (8.3%)               | (10.2%)       | (393.5%)                            | (296.2%)      |
| <b>Total Revenue</b>               | <b>406 737</b>                    | <b>411 473</b>                          | <b>4 736</b>        | <b>416 598</b>                    | <b>424 167</b>                          | <b>7 569</b>        | <b>442 041</b>                          | <b>1.2%</b>          | <b>1.8%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Employee related costs             | 156 338                           | 159 569                                 | 3 232               | 165 718                           | 169 143                                 | 3 426               | 179 292                                 | 2.1%                 | 2.1%          | (933.7%)                            | (60.6%)       |
| Debt impairment                    | 73 485                            | 44 000                                  | (29 485)            | 77 894                            | 44 750                                  | (33 144)            | 42 513                                  | (40.1%)              | (42.6%)       | 8518.8%                             | 586.8%        |
| Bulk purchases                     | 62 028                            | 67 561                                  | 5 533               | 65 749                            | 71 614                                  | 5 865               | 75 911                                  | 8.9%                 | 8.9%          | (1598.6%)                           | (103.8%)      |
| Other expenditure                  | 114 495                           | 134 869                                 | 20 374              | 106 737                           | 124 943                                 | 18 205              | 130 572                                 | 17.8%                | 17.1%         | (5886.5%)                           | (322.3%)      |
| <b>Total Expenditure</b>           | <b>406 346</b>                    | <b>405 999</b>                          | <b>(346)</b>        | <b>416 099</b>                    | <b>410 450</b>                          | <b>(5 648)</b>      | <b>428 288</b>                          | <b>(0.1%)</b>        | <b>(1.4%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>391</b>                        | <b>5 473</b>                            | <b>5 083</b>        | <b>499</b>                        | <b>13 717</b>                           | <b>13 218</b>       | <b>13 753</b>                           |                      |               |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| External loans                     |                                   | 30 000                                  | 30 000              |                                   | -                                       | -                   | -                                       | -                    | -             | 86.8%                               | -             |
| Internal contributions             |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Transfers and subsidies            | 45 052                            | 45 155                                  | 104                 | 45 955                            | 45 335                                  | (620)               | 47 852                                  | 0.2%                 | (1.3%)        | 0.3%                                | 100.0%        |
| Other                              |                                   | 4 468                                   | 4 468               |                                   | -                                       | -                   | -                                       | -                    | -             | 12.9%                               | -             |
| <b>Total funding</b>               | <b>45 052</b>                     | <b>79 624</b>                           | <b>34 572</b>       | <b>45 955</b>                     | <b>45 335</b>                           | <b>(620)</b>        | <b>47 852</b>                           | <b>76.7%</b>         | <b>(1.3%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |               |                                     |               |
| Water                              | 1 000                             | 9 600                                   | 8 600               |                                   | 8 863                                   | 8 863               | 464                                     | 860.0%               | -             | 24.9%                               | (1429.4%)     |
| Electricity                        |                                   | 9 500                                   | 9 500               |                                   | 8 664                                   | 8 664               | 456                                     | -                    | -             | 27.5%                               | (1397.3%)     |
| Housing                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -             | -                                   | -             |
| Roads, pavements, bridges and      | 21 158                            | 33 519                                  | 12 362              | 20 000                            | 5 098                                   | (14 902)            | 45 433                                  | 58.4%                | (74.5%)       | 35.8%                               | 2403.4%       |
| Other                              | 22 894                            | 27 004                                  | 4 110               | 25 955                            | 22 710                                  | (3 245)             | 1 499                                   | 18.0%                | (12.5%)       | 11.9%                               | 523.3%        |
| <b>Total expenditure</b>           | <b>45 052</b>                     | <b>79 624</b>                           | <b>34 572</b>       | <b>45 955</b>                     | <b>45 335</b>                           | <b>(620)</b>        | <b>47 852</b>                           | <b>76.7%</b>         | <b>(1.3%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Dihlabeng(FS192)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                     | 88 140                            | 90 809                                  | 2 669               | 93 428                            | 96 711                                  | 3 283               | 102 998                                 | 3.0%                 | 3.5%           | 20.6%                               | 16.7%         |
| Service charges                    | 325 401                           | 366 991                                 | 41 590              | 335 026                           | 390 846                                 | 55 820              | 416 251                                 | 12.8%                | 16.7%          | 321.5%                              | 283.6%        |
| Other own revenue                  | 218 462                           | 187 137                                 | (31 325)            | 230 470                           | 191 051                                 | (39 419)            | 192 025                                 | (14.3%)              | (17.1%)        | (242.2%)                            | (200.3%)      |
| <b>Total Revenue</b>               | <b>632 003</b>                    | <b>644 937</b>                          | <b>12 935</b>       | <b>658 924</b>                    | <b>678 609</b>                          | <b>19 684</b>       | <b>711 273</b>                          | <b>2.0%</b>          | <b>3.0%</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs             | 184 526                           | 181 626                                 | (2 899)             | 192 368                           | 190 707                                 | (1 660)             | 200 243                                 | (1.6%)               | (0.9%)         | (22.2%)                             | (10.6%)       |
| Debt impairment                    | 17 056                            | 90 002                                  | 72 945              | 17 781                            | 94 502                                  | 76 721              | 99 227                                  | 427.7%               | 431.5%         | 559.3%                              | 491.0%        |
| Bulk purchases                     | 132 614                           | 144 559                                 | 11 945              | 138 250                           | 151 787                                 | 13 537              | 159 376                                 | 9.0%                 | 9.8%           | 91.6%                               | 86.6%         |
| Other expenditure                  | 297 699                           | 228 750                                 | (68 949)            | 310 330                           | 237 357                                 | (72 974)            | 249 245                                 | (23.2%)              | (23.5%)        | (528.6%)                            | (467.1%)      |
| <b>Total Expenditure</b>           | <b>631 894</b>                    | <b>644 937</b>                          | <b>13 043</b>       | <b>658 729</b>                    | <b>674 353</b>                          | <b>15 624</b>       | <b>708 091</b>                          | <b>2.1%</b>          | <b>2.4%</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>108</b>                        | <b>(0)</b>                              | <b>(108)</b>        | <b>196</b>                        | <b>4 256</b>                            | <b>4 060</b>        | <b>3 182</b>                            |                      |                |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Transfers and subsidies            | 64 163                            | 78 008                                  | 13 845              | 75 087                            | 71 027                                  | (4 060)             | 72 925                                  | 21.6%                | (5.4%)         | 115.5%                              | 34.6%         |
| Other                              | 7 860                             | 6 000                                   | (1 860)             | 8 194                             | 525                                     | (7 669)             | 551                                     | (23.7%)              | (93.6%)        | (15.5%)                             | 65.4%         |
| <b>Total funding</b>               | <b>72 023</b>                     | <b>84 008</b>                           | <b>11 985</b>       | <b>83 281</b>                     | <b>71 552</b>                           | <b>(11 729)</b>     | <b>73 476</b>                           | <b>16.6%</b>         | <b>(14.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                              | 34 636                            | 52 090                                  | 17 454              | 45 071                            | 40 128                                  | (4 943)             | 52 816                                  | 50.4%                | (11.0%)        | 145.6%                              | 42.1%         |
| Electricity                        | 345                               | 7 000                                   | 6 655               | 242                               | 8 466                                   | 8 224               | 2 854                                   | 1929.0%              | 3398.3%        | 55.5%                               | (70.1%)       |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and      | 10 468                            | 15 452                                  | 4 984               | -                                 | 12 580                                  | 12 580              | 8 500                                   | 47.6%                | -              | 41.6%                               | (107.3%)      |
| Other                              | 26 574                            | 9 466                                   | (17 109)            | 37 968                            | 10 378                                  | (27 590)            | 9 306                                   | (64.4%)              | (72.7%)        | (142.8%)                            | 235.2%        |
| <b>Total expenditure</b>           | <b>72 023</b>                     | <b>84 008</b>                           | <b>11 985</b>       | <b>83 281</b>                     | <b>71 552</b>                           | <b>(11 729)</b>     | <b>73 476</b>                           | <b>16.6%</b>         | <b>(14.1%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Nketoana(FS193)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                     | 24 603                            | 18 796                                  | (5 807)             | 25 956                            | 19 078                                  | (6 878)             | 19 364                                  | (23.6%)              | (26.5%)        | (9.4%)                              | (14.0%)       |
| Service charges                    | 123 116                           | 142 869                                 | 19 753              | 129 888                           | 145 012                                 | 15 124              | 147 188                                 | 16.0%                | 11.6%          | 31.9%                               | 30.8%         |
| Other own revenue                  | 101 300                           | 149 264                                 | 47 963              | 99 914                            | 140 752                                 | 40 838              | 142 254                                 | 47.3%                | 40.9%          | 77.5%                               | 83.2%         |
| <b>Total Revenue</b>               | <b>249 019</b>                    | <b>310 929</b>                          | <b>61 910</b>       | <b>255 757</b>                    | <b>304 842</b>                          | <b>49 085</b>       | <b>308 806</b>                          | <b>24.9%</b>         | <b>19.2%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs             | 64 215                            | 71 987                                  | 7 773               | 68 324                            | 73 067                                  | 4 743               | 74 163                                  | 12.1%                | 6.9%           | 38.3%                               | 27.1%         |
| Debt impairment                    | 31 369                            | 40 316                                  | 8 947               | 28 233                            | 41 929                                  | 13 696              | 42 590                                  | 28.5%                | 48.5%          | 44.0%                               | 78.1%         |
| Bulk purchases                     | 38 742                            | 50 434                                  | 11 692              | 40 873                            | 51 191                                  | 10 318              | 51 959                                  | 30.2%                | 25.2%          | 57.5%                               | 58.9%         |
| Other expenditure                  | 159 130                           | 151 035                                 | (8 095)             | 167 988                           | 156 763                                 | (11 225)            | 162 993                                 | (5.1%)               | (6.7%)         | (39.8%)                             | (64.0%)       |
| <b>Total Expenditure</b>           | <b>293 456</b>                    | <b>313 773</b>                          | <b>20 317</b>       | <b>305 418</b>                    | <b>322 950</b>                          | <b>17 531</b>       | <b>331 705</b>                          | <b>6.9%</b>          | <b>5.7%</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(44 436)</b>                   | <b>(2 844)</b>                          | <b>41 593</b>       | <b>(49 661)</b>                   | <b>(18 108)</b>                         | <b>31 553</b>       | <b>(22 899)</b>                         |                      |                |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                     | -                                 | -                                       | -                   | 3 642                             | -                                       | (3 642)             | -                                       | -                    | (100.0%)       | -                                   | 23.5%         |
| Internal contributions             | 7 260                             | 4 824                                   | (2 436)             | 4 940                             | 7 887                                   | 2 947               | 10 059                                  | (33.6%)              | 59.6%          | 84.7%                               | (19.1%)       |
| Transfers and subsidies            | 63 214                            | 62 773                                  | (441)               | 78 487                            | 63 715                                  | (14 772)            | 76 750                                  | (0.7%)               | (18.8%)        | 15.3%                               | 95.5%         |
| Other                              | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| <b>Total funding</b>               | <b>70 474</b>                     | <b>67 597</b>                           | <b>(2 877)</b>      | <b>87 069</b>                     | <b>71 602</b>                           | <b>(15 467)</b>     | <b>86 809</b>                           | <b>(4.1%)</b>        | <b>(17.8%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                              | 54 084                            | 35 057                                  | (19 027)            | 51 515                            | 48 765                                  | (2 750)             | 55 568                                  | (35.2%)              | (5.3%)         | 661.4%                              | 17.8%         |
| Electricity                        | 5 000                             | 3 240                                   | (1 760)             | 5 000                             | 4 197                                   | (803)               | 7 393                                   | (35.2%)              | (16.1%)        | 61.2%                               | 5.2%          |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and      | 4 130                             | 12 309                                  | 8 179               | 4 625                             | 4 625                                   | -                   | 4 311                                   | 198.0%               | -              | (284.3%)                            | -             |
| Other                              | 7 260                             | 16 991                                  | 9 731               | 25 929                            | 14 015                                  | (11 914)            | 19 537                                  | 134.0%               | (45.9%)        | (338.3%)                            | 77.0%         |
| <b>Total expenditure</b>           | <b>70 474</b>                     | <b>67 597</b>                           | <b>(2 877)</b>      | <b>87 069</b>                     | <b>71 602</b>                           | <b>(15 467)</b>     | <b>86 809</b>                           | <b>(4.1%)</b>        | <b>(17.8%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18



## Free State: Maluti-a-Phofung(FS194)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |              | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|--------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Property rates                     | 214 725                           | 267 000                                 | 52 275              | 225 461                           | 280 350                                 | 54 889              | 294 368                                 | 24.3%                | 24.3%        | 8.1%                                | 7.6%          |
| Service charges                    | 594 377                           | 724 736                                 | 130 359             | 604 096                           | 761 243                                 | 157 146             | 799 464                                 | 21.9%                | 26.0%        | 20.2%                               | 21.8%         |
| Other own revenue                  | 645 211                           | 1 107 383                               | 462 171             | 645 697                           | 1 154 586                               | 508 889             | 1 199 459                               | 71.6%                | 78.8%        | 71.7%                               | 70.6%         |
| <b>Total Revenue</b>               | <b>1 454 314</b>                  | <b>2 099 119</b>                        | <b>644 805</b>      | <b>1 475 254</b>                  | <b>2 196 178</b>                        | <b>720 924</b>      | <b>2 293 291</b>                        | <b>44.3%</b>         | <b>48.9%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Employee related costs             | 370 521                           | 373 064                                 | 2 543               | 390 655                           | 391 149                                 | 494                 | 410 423                                 | 0.7%                 | 0.1%         | 0.5%                                | 0.1%          |
| Debt impairment                    | 15 750                            | 50 000                                  | 34 250              | 16 538                            | 52 500                                  | 35 963              | 55 125                                  | 217.5%               | 217.5%       | 6.9%                                | 6.7%          |
| Bulk purchases                     | 369 731                           | 639 274                                 | 269 543             | 371 072                           | 671 361                                 | 300 289             | 703 805                                 | 72.9%                | 80.9%        | 54.0%                               | 56.2%         |
| Other expenditure                  | 698 155                           | 890 981                                 | 192 826             | 696 979                           | 894 663                                 | 197 684             | 939 431                                 | 27.6%                | 28.4%        | 38.6%                               | 37.0%         |
| <b>Total Expenditure</b>           | <b>1 454 156</b>                  | <b>1 953 319</b>                        | <b>499 162</b>      | <b>1 475 243</b>                  | <b>2 009 673</b>                        | <b>534 430</b>      | <b>2 108 785</b>                        | <b>34.3%</b>         | <b>36.2%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>157</b>                        | <b>145 800</b>                          | <b>145 643</b>      | <b>11</b>                         | <b>186 505</b>                          | <b>186 494</b>      | <b>184 506</b>                          |                      |              |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Transfers and subsidies            | 256 224                           | 304 865                                 | 48 641              | 273 034                           | 273 608                                 | 574                 | 282 447                                 | 19.0%                | 0.2%         | 25.0%                               | 0.5%          |
| Other                              | -                                 | 145 800                                 | 145 800             | -                                 | 109 000                                 | 109 000             | 62 500                                  | -                    | -            | 75.0%                               | 99.5%         |
| <b>Total funding</b>               | <b>256 224</b>                    | <b>450 665</b>                          | <b>194 441</b>      | <b>273 034</b>                    | <b>382 608</b>                          | <b>109 574</b>      | <b>344 947</b>                          | <b>75.9%</b>         | <b>40.1%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Water                              | 92 437                            | 144 388                                 | 51 950              | 167 034                           | 133 125                                 | (33 909)            | 121 004                                 | 56.2%                | (20.3%)      | 26.7%                               | (30.9%)       |
| Electricity                        | 27 128                            | 31 340                                  | 4 212               | 25 000                            | 55 030                                  | 30 030              | 58 000                                  | 15.5%                | 120.1%       | 2.2%                                | 27.4%         |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Roads, pavements, bridges and      | 69 659                            | 83 296                                  | 13 637              | 20 000                            | 88 653                                  | 68 653              | 48 500                                  | 19.6%                | 343.3%       | 7.0%                                | 62.7%         |
| Other                              | 67 000                            | 191 641                                 | 124 641             | 61 000                            | 105 800                                 | 44 800              | 117 443                                 | 186.0%               | 73.4%        | 64.1%                               | 40.9%         |
| <b>Total expenditure</b>           | <b>256 224</b>                    | <b>450 665</b>                          | <b>194 441</b>      | <b>273 034</b>                    | <b>382 608</b>                          | <b>109 574</b>      | <b>344 947</b>                          | <b>75.9%</b>         | <b>40.1%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Phumelela(FS195)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |              | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|--------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Property rates                            | 8 313                             | 22 545                                  | 14 232              | 8 763                             | 23 875                                  | 15 112              | 25 212                                  | 171.2%               | 172.4%       | 40.8%                               | 38.4%         |
| Service charges                           | 35 079                            | 46 707                                  | 11 628              | 36 978                            | 52 703                                  | 15 725              | 52 683                                  | 33.1%                | 42.5%        | 33.3%                               | 40.0%         |
| Other own revenue                         | 70 082                            | 79 121                                  | 9 039               | 69 191                            | 77 682                                  | 8 491               | 76 809                                  | 12.9%                | 12.3%        | 25.9%                               | 21.6%         |
| <b>Total Revenue</b>                      | <b>113 474</b>                    | <b>148 372</b>                          | <b>34 898</b>       | <b>114 932</b>                    | <b>154 260</b>                          | <b>39 327</b>       | <b>154 704</b>                          | <b>30.8%</b>         | <b>34.2%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Employee related costs                    | 53 820                            | 53 099                                  | (721)               | 57 260                            | 55 796                                  | (1 465)             | 58 907                                  | (1.3%)               | (2.6%)       | (2.0%)                              | (3.5%)        |
| Debt impairment                           |                                   | 4 814                                   | 4 814               |                                   | 6 368                                   | 6 368               | 6 725                                   | -                    | -            | 13.3%                               | 15.4%         |
| Bulk purchases                            | 16 467                            | 18 801                                  | 2 334               | 17 360                            | 19 910                                  | 2 550               | 21 025                                  | 14.2%                | 14.7%        | 6.5%                                | 6.2%          |
| Other expenditure                         | 40 989                            | 70 620                                  | 29 631              | 43 341                            | 77 155                                  | 33 813              | 65 680                                  | 72.3%                | 78.0%        | 82.2%                               | 81.9%         |
| <b>Total Expenditure</b>                  | <b>111 276</b>                    | <b>147 333</b>                          | <b>36 058</b>       | <b>117 962</b>                    | <b>159 229</b>                          | <b>41 267</b>       | <b>152 337</b>                          | <b>32.4%</b>         | <b>35.0%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>2 198</b>                      | <b>1 039</b>                            | <b>(1 160)</b>      | <b>(3 029)</b>                    | <b>(4 969)</b>                          | <b>(1 940)</b>      | <b>2 367</b>                            |                      |              |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Transfers and subsidies                   |                                   | 48 027                                  | 48 027              |                                   | 53 821                                  | 53 821              | 60 750                                  | -                    | -            | 99.5%                               | 100.0%        |
| Other                                     |                                   | 265                                     | 265                 |                                   | -                                       | -                   | -                                       | -                    | -            | 0.5%                                | -             |
| <b>Total funding</b>                      |                                   | <b>48 292</b>                           | <b>48 292</b>       |                                   | <b>53 821</b>                           | <b>53 821</b>       | <b>60 750</b>                           | <b>-</b>             | <b>-</b>     | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Water                                     |                                   | 29 794                                  | 29 794              |                                   | 39 959                                  | 39 959              | 39 222                                  | -                    | -            | 61.7%                               | 74.2%         |
| Electricity                               |                                   | 7 600                                   | 7 600               |                                   | 5 000                                   | 5 000               | 10 000                                  | -                    | -            | 15.7%                               | 9.3%          |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | 6 201                                   | 6 201               |                                   | 6 262                                   | 6 262               | 1 901                                   | -                    | -            | 12.8%                               | 11.6%         |
| Other                                     |                                   | 4 697                                   | 4 697               |                                   | 2 601                                   | 2 601               | 9 627                                   | -                    | -            | 9.7%                                | 4.8%          |
| <b>Total expenditure</b>                  |                                   | <b>48 292</b>                           | <b>48 292</b>       |                                   | <b>53 821</b>                           | <b>53 821</b>       | <b>60 750</b>                           | <b>-</b>             | <b>-</b>     | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

## Free State: Mantsopa(FS196)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                     | 17 212                            | 13 850                                  | (3 363)             | 18 417                            | 14 819                                  | (3 598)             | 15 856                                  | (19.5%)              | (19.5%)        | 641.4%                              | 29.5%         |
| Service charges                    | 114 158                           | 114 267                                 | 109                 | 122 149                           | 122 266                                 | 116                 | 130 825                                 | 0.1%                 | 0.1%           | (20.8%)                             | (1.0%)        |
| Other own revenue                  | 102 046                           | 104 775                                 | 2 730               | 109 233                           | 100 512                                 | (8 721)             | 101 036                                 | 2.7%                 | (8.0%)         | (520.6%)                            | 71.5%         |
| <b>Total Revenue</b>               | <b>233 416</b>                    | <b>232 892</b>                          | <b>(524)</b>        | <b>249 799</b>                    | <b>237 597</b>                          | <b>(12 202)</b>     | <b>247 717</b>                          | <b>(0.2%)</b>        | <b>(4.9%)</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs             | 77 006                            | 73 028                                  | (3 978)             | 82 396                            | 78 140                                  | (4 257)             | 83 610                                  | (5.2%)               | (5.2%)         | (197.9%)                            | 42.7%         |
| Debt impairment                    | 21 496                            | 50 820                                  | 29 324              | 23 001                            | 52 183                                  | 29 182              | 49 323                                  | 136.4%               | 126.9%         | 1458.5%                             | (293.0%)      |
| Bulk purchases                     | 36 002                            | 37 476                                  | 1 474               | 38 522                            | 40 099                                  | 1 577               | 42 906                                  | 4.1%                 | 4.1%           | 73.3%                               | (15.8%)       |
| Other expenditure                  | 93 231                            | 68 422                                  | (24 809)            | 99 757                            | 63 295                                  | (36 462)            | 67 726                                  | (26.6%)              | (36.6%)        | (1233.9%)                           | 366.1%        |
| <b>Total Expenditure</b>           | <b>227 735</b>                    | <b>229 745</b>                          | <b>2 011</b>        | <b>243 676</b>                    | <b>233 717</b>                          | <b>(9 960)</b>      | <b>243 565</b>                          | <b>0.9%</b>          | <b>(4.1%)</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>5 682</b>                      | <b>3 147</b>                            | <b>(2 535)</b>      | <b>6 123</b>                      | <b>3 881</b>                            | <b>(2 243)</b>      | <b>4 152</b>                            |                      |                |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Transfers and subsidies            | 70 198                            | 43 457                                  | (26 741)            | 75 814                            | 23 248                                  | (52 565)            | 21 935                                  | (38.1%)              | (69.3%)        | 79.1%                               | 86.7%         |
| Other                              | 10 192                            | 3 123                                   | (7 069)             | 11 007                            | 2 940                                   | (8 067)             | 3 410                                   | (69.4%)              | (73.3%)        | 20.9%                               | 13.3%         |
| <b>Total funding</b>               | <b>80 390</b>                     | <b>46 579</b>                           | <b>(33 811)</b>     | <b>86 821</b>                     | <b>26 188</b>                           | <b>(60 633)</b>     | <b>25 345</b>                           | <b>(42.1%)</b>       | <b>(69.8%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                              | 15 120                            | 22 000                                  | 6 880               | 16 330                            | 5 048                                   | (11 281)            | 4 935                                   | 45.5%                | (69.1%)        | (20.3%)                             | 18.6%         |
| Electricity                        | 10 800                            | 3 000                                   | (7 800)             | 11 664                            | 3 200                                   | (8 464)             | 2 000                                   | (72.2%)              | (72.6%)        | 23.1%                               | 14.0%         |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and      | 35 782                            | 13 286                                  | (22 496)            | 38 644                            | 16 000                                  | (22 644)            | 15 000                                  | (62.9%)              | (58.6%)        | 66.5%                               | 37.3%         |
| Other                              | 18 688                            | 8 294                                   | (10 395)            | 20 183                            | 1 940                                   | (18 243)            | 3 410                                   | (55.6%)              | (90.4%)        | 30.7%                               | 30.1%         |
| <b>Total expenditure</b>           | <b>80 390</b>                     | <b>46 579</b>                           | <b>(33 811)</b>     | <b>86 821</b>                     | <b>26 188</b>                           | <b>(60 633)</b>     | <b>25 345</b>                           | <b>(42.1%)</b>       | <b>(69.8%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

## Free State: Thabo Mofutsanyana(DC19)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                            |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Service charges                           |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Other own revenue                         | 103 598                           | 108 844                                 | 5 246               | 105 605                           | 106 477                                 | 872                 | 107 164                                 | 5.1%                 | 0.8%           | 100.0%                              | 100.0%        |
| <b>Total Revenue</b>                      | <b>103 598</b>                    | <b>108 844</b>                          | <b>5 246</b>        | <b>105 605</b>                    | <b>106 477</b>                          | <b>872</b>          | <b>107 164</b>                          | <b>5.1%</b>          | <b>0.8%</b>    | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs                    | 47 544                            | 47 627                                  | 82                  | 50 556                            | 50 556                                  | (1)                 | 53 513                                  | 0.2%                 | (0.0%)         | 0.4%                                | (0.0%)        |
| Debt impairment                           |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Bulk purchases                            |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Other expenditure                         | 42 084                            | 61 218                                  | 19 134              | 45 052                            | 55 922                                  | 10 870              | 53 651                                  | 45.5%                | 24.1%          | 99.6%                               | 100.0%        |
| <b>Total Expenditure</b>                  | <b>89 628</b>                     | <b>108 844</b>                          | <b>19 216</b>       | <b>95 608</b>                     | <b>106 477</b>                          | <b>10 870</b>       | <b>107 164</b>                          | <b>21.4%</b>         | <b>11.4%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>13 970</b>                     | <b>(0)</b>                              | <b>(13 970)</b>     | <b>9 997</b>                      | <b>(0)</b>                              | <b>(9 998)</b>      | <b>(0)</b>                              |                      |                |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Transfers and subsidies                   |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Other                                     | 4 623                             | 2 200                                   | (2 423)             | 5 000                             | 1 972                                   | (3 029)             | 981                                     | (52.4%)              | (60.6%)        | 100.0%                              | 100.0%        |
| <b>Total funding</b>                      | <b>4 623</b>                      | <b>2 200</b>                            | <b>(2 423)</b>      | <b>5 000</b>                      | <b>1 972</b>                            | <b>(3 029)</b>      | <b>981</b>                              | <b>(52.4%)</b>       | <b>(60.6%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                                     |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Electricity                               |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | -                                       | -                   |                                   | -                                       | -                   |   | -                    | -              | -                                   | -             |
| Other                                     | 4 623                             | 2 200                                   | (2 423)             | 5 000                             | 1 972                                   | (3 029)             | 981                                     | (52.4%)              | (60.6%)        | 100.0%                              | 100.0%        |
| <b>Total expenditure</b>                  | <b>4 623</b>                      | <b>2 200</b>                            | <b>(2 423)</b>      | <b>5 000</b>                      | <b>1 972</b>                            | <b>(3 029)</b>      | <b>981</b>                              | <b>(52.4%)</b>       | <b>(60.6%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Moqhaka(FS201)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |         | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|---------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17 | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |         |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |         |                                     |               |
| Property rates                            |                                   | 61 895                                  | 61 895              |                                   | 65 547                                  | 65 547              | 69 217                                  | –                    | –       | 9.3%                                | 9.3%          |
| Service charges                           |                                   | 420 036                                 | 420 036             |                                   | 444 818                                 | 444 818             | 469 236                                 | –                    | –       | 63.0%                               | 63.0%         |
| Other own revenue                         |                                   | 184 584                                 | 184 584             |                                   | 195 475                                 | 195 475             | 206 421                                 | –                    | –       | 27.7%                               | 27.7%         |
| <b>Total Revenue</b>                      |                                   | <b>666 515</b>                          | <b>666 515</b>      |                                   | <b>705 840</b>                          | <b>705 840</b>      | <b>744 875</b>                          | –                    | –       | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |         |                                     |               |
| Employee related costs                    |                                   | 198 144                                 | 198 144             |                                   | 209 835                                 | 209 835             | 221 585                                 | –                    | –       | 29.8%                               | 29.8%         |
| Debt impairment                           |                                   | 14 300                                  | 14 300              |                                   | 15 144                                  | 15 144              | 15 992                                  | –                    | –       | 2.1%                                | 2.2%          |
| Bulk purchases                            |                                   | 215 268                                 | 215 268             |                                   | 227 969                                 | 227 969             | 240 735                                 | –                    | –       | 32.3%                               | 32.4%         |
| Other expenditure                         |                                   | 237 798                                 | 237 798             |                                   | 250 333                                 | 250 333             | 262 932                                 | –                    | –       | 35.7%                               | 35.6%         |
| <b>Total Expenditure</b>                  |                                   | <b>665 510</b>                          | <b>665 510</b>      |                                   | <b>703 280</b>                          | <b>703 280</b>      | <b>741 245</b>                          | –                    | –       | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        |                                   | <b>1 005</b>                            | <b>1 005</b>        |                                   | <b>2 560</b>                            | <b>2 560</b>        | <b>3 630</b>                            |                      |         |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |         |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | –                    | –       | –                                   | –             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | –                    | –       | –                                   | –             |
| Transfers and subsidies                   |                                   | 105 686                                 | 105 686             |                                   | 52 903                                  | 52 903              | 55 866                                  | –                    | –       | 99.2%                               | 100.0%        |
| Other                                     |                                   | 811                                     | 811                 |                                   | -                                       | -                   | -                                       | –                    | –       | 0.8%                                | –             |
| <b>Total funding</b>                      |                                   | <b>106 497</b>                          | <b>106 497</b>      |                                   | <b>52 903</b>                           | <b>52 903</b>       | <b>55 866</b>                           | –                    | –       | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |         |                                     |               |
| Water                                     |                                   | 56 748                                  | 56 748              |                                   | 15 674                                  | 15 674              | 7 951                                   | –                    | –       | 53.3%                               | 29.6%         |
| Electricity                               |                                   | 14 044                                  | 14 044              |                                   | 12 000                                  | 12 000              | 20 536                                  | –                    | –       | 13.2%                               | 22.7%         |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | –                    | –       | –                                   | –             |
| Roads, pavements, bridges and storm water |                                   | 19 275                                  | 19 275              |                                   | 17 411                                  | 17 411              | 27 379                                  | –                    | –       | 18.1%                               | 32.9%         |
| Other                                     |                                   | 16 430                                  | 16 430              |                                   | 7 818                                   | 7 818               | -                                       | –                    | –       | 15.4%                               | 14.8%         |
| <b>Total expenditure</b>                  |                                   | <b>106 497</b>                          | <b>106 497</b>      |                                   | <b>52 903</b>                           | <b>52 903</b>       | <b>55 866</b>                           | –                    | –       | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Ngwathe(FS203)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |              | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|--------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Property rates                     | 54 067                            | 56 633                                  | 2 567               | 56 986                            | 59 918                                  | 2 932               | 63 094                                  | 4.7%                 | 5.1%         | 10.2%                               | 7.3%          |
| Service charges                    | 271 797                           | 283 149                                 | 11 351              | 286 474                           | 312 861                                 | 26 387              | 345 937                                 | 4.2%                 | 9.2%         | 45.2%                               | 65.7%         |
| Other own revenue                  | 179 814                           | 191 030                                 | 11 216              | 178 118                           | 188 988                                 | 10 870              | 189 858                                 | 6.2%                 | 6.1%         | 44.6%                               | 27.0%         |
| <b>Total Revenue</b>               | <b>505 678</b>                    | <b>530 812</b>                          | <b>25 134</b>       | <b>521 579</b>                    | <b>561 768</b>                          | <b>40 189</b>       | <b>598 888</b>                          | <b>5.0%</b>          | <b>7.7%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Employee related costs             | 146 678                           | 156 859                                 | 10 181              | 154 924                           | 165 486                                 | 10 562              | 174 256                                 | 6.9%                 | 6.8%         | 17.4%                               | 10.9%         |
| Debt impairment                    | 42 160                            | 42 320                                  | 160                 | 44 437                            | 44 648                                  | 211                 | 47 014                                  | 0.4%                 | 0.5%         | 0.3%                                | 0.2%          |
| Bulk purchases                     | 173 859                           | 248 614                                 | 74 755              | 184 986                           | 282 145                                 | 97 159              | 320 269                                 | 43.0%                | 52.5%        | 127.9%                              | 100.0%        |
| Other expenditure                  | 246 904                           | 220 238                                 | (26 666)            | 254 596                           | 243 784                                 | (10 812)            | 256 705                                 | (10.8%)              | (4.2%)       | (45.6%)                             | (11.1%)       |
| <b>Total Expenditure</b>           | <b>609 601</b>                    | <b>668 031</b>                          | <b>58 430</b>       | <b>638 943</b>                    | <b>736 063</b>                          | <b>97 120</b>       | <b>798 244</b>                          | <b>9.6%</b>          | <b>15.2%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(103 923)</b>                  | <b>(137 219)</b>                        | <b>(33 296)</b>     | <b>(117 364)</b>                  | <b>(174 295)</b>                        | <b>(56 931)</b>     | <b>(199 356)</b>                        |                      |              |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Transfers and subsidies            | 47 007                            | 43 637                                  | (3 370)             | -                                 | 46 176                                  | 46 176              | 48 480                                  | (7.2%)               | -            | 100.0%                              | 100.0%        |
| Other                              | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| <b>Total funding</b>               | <b>47 007</b>                     | <b>43 637</b>                           | <b>(3 370)</b>      |                                   | <b>46 176</b>                           | <b>46 176</b>       | <b>48 480</b>                           | <b>(7.2%)</b>        | <b>-</b>     | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Water                              | 5 750                             | 7 429                                   | 1 679               | -                                 | 1 263                                   | 1 263               | -                                       | 29.2%                | -            | (49.8%)                             | 2.7%          |
| Electricity                        | 6 000                             | 3 000                                   | (3 000)             | -                                 | 4 000                                   | 4 000               | 4 000                                   | (50.0%)              | -            | 89.0%                               | 8.7%          |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Roads, pavements, bridges and      | 12 321                            | 6 811                                   | (5 510)             | -                                 | 14 402                                  | 14 402              | 800                                     | (44.7%)              | -            | 163.5%                              | 31.2%         |
| Other                              | 22 936                            | 26 397                                  | 3 461               | -                                 | 26 511                                  | 26 511              | 43 680                                  | 15.1%                | -            | (102.7%)                            | 57.4%         |
| <b>Total expenditure</b>           | <b>47 007</b>                     | <b>43 637</b>                           | <b>(3 370)</b>      |                                   | <b>46 176</b>                           | <b>46 176</b>       | <b>48 480</b>                           | <b>(7.2%)</b>        | <b>-</b>     | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

## Free State: Metsimaholo(FS204)

## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

## Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |              | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|--------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17      | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Property rates                     | 107 628                           | 107 386                                 | (242)               | 113 440                           | 113 292                                 | (148)               | 119 296                                 | (0.2%)               | (0.1%)       | (4.3%)                              | (0.7%)        |
| Service charges                    | 612 601                           | 618 471                                 | 5 870               | 653 990                           | 663 516                                 | 9 526               | 710 901                                 | 1.0%                 | 1.5%         | 105.1%                              | 47.2%         |
| Other own revenue                  | 168 380                           | 168 338                                 | (42)                | 169 879                           | 180 677                                 | 10 798              | 202 385                                 | (0.0%)               | 6.4%         | (0.7%)                              | 53.5%         |
| <b>Total Revenue</b>               | <b>888 609</b>                    | <b>894 195</b>                          | <b>5 585</b>        | <b>937 309</b>                    | <b>957 485</b>                          | <b>20 176</b>       | <b>1 032 582</b>                        | <b>0.6%</b>          | <b>2.2%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Employee related costs             | 229 672                           | 222 959                                 | (6 713)             | 246 192                           | 233 739                                 | (12 453)            | 254 911                                 | (2.9%)               | (5.1%)       | (254.4%)                            | (321.5%)      |
| Debt impairment                    | 60 100                            | 84 279                                  | 24 179              | 57 900                            | 71 406                                  | 13 506              | 63 126                                  | 40.2%                | 23.3%        | 916.5%                              | 348.7%        |
| Bulk purchases                     | 342 948                           | 324 864                                 | (18 084)            | 375 835                           | 363 809                                 | (12 026)            | 407 534                                 | (5.3%)               | (3.2%)       | (685.5%)                            | (310.5%)      |
| Other expenditure                  | 296 614                           | 299 871                                 | 3 256               | 314 447                           | 329 293                                 | 14 846              | 341 709                                 | 1.1%                 | 4.7%         | 123.4%                              | 383.3%        |
| <b>Total Expenditure</b>           | <b>929 334</b>                    | <b>931 972</b>                          | <b>2 638</b>        | <b>994 374</b>                    | <b>998 247</b>                          | <b>3 873</b>        | <b>1 067 279</b>                        | <b>0.3%</b>          | <b>0.4%</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(40 725)</b>                   | <b>(37 778)</b>                         | <b>2 947</b>        | <b>(57 065)</b>                   | <b>(40 762)</b>                         | <b>16 303</b>       | <b>(34 697)</b>                         |                      |              |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| External loans                     |                                   | 31 880                                  | 31 880              |                                   | -                                       | -                   | -                                       | -                    | -            | 27.7%                               | -             |
| Internal contributions             | 9 250                             | 57 617                                  | 48 367              | 7 870                             | 37 189                                  | 29 319              | 25 102                                  | 522.9%               | 372.5%       | 42.0%                               | 159.9%        |
| Transfers and subsidies            | 61 381                            | 96 355                                  | 34 974              | 66 222                            | 55 238                                  | (10 984)            | 58 060                                  | 57.0%                | (16.6%)      | 30.4%                               | (59.9%)       |
| Other                              |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| <b>Total funding</b>               | <b>70 631</b>                     | <b>185 852</b>                          | <b>115 221</b>      | <b>74 092</b>                     | <b>92 427</b>                           | <b>18 335</b>       | <b>83 162</b>                           | <b>163.1%</b>        | <b>24.7%</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |              |                                     |               |
| Water                              | 1 430                             | 41 061                                  | 39 631              | 1 430                             | 2 568                                   | 1 138               | 490                                     | 2771.4%              | 79.6%        | 34.4%                               | 6.2%          |
| Electricity                        | 23 500                            | 53 419                                  | 29 919              | 24 500                            | 23 830                                  | (670)               | 27 390                                  | 127.3%               | (2.7%)       | 26.0%                               | (3.7%)        |
| Housing                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -            | -                                   | -             |
| Roads, pavements, bridges and      | 28 817                            | 37 560                                  | 8 743               | 43 222                            | 9 033                                   | (34 189)            | 45 320                                  | 30.3%                | (79.1%)      | 7.6%                                | (186.5%)      |
| Other                              | 16 884                            | 53 812                                  | 36 928              | 4 940                             | 56 997                                  | 52 057              | 9 962                                   | 218.7%               | 1053.8%      | 32.0%                               | 283.9%        |
| <b>Total expenditure</b>           | <b>70 631</b>                     | <b>185 852</b>                          | <b>115 221</b>      | <b>74 092</b>                     | <b>92 427</b>                           | <b>18 335</b>       | <b>83 162</b>                           | <b>163.1%</b>        | <b>24.7%</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18

Free State: Mafube(FS205)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|                                    | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                | % share of total change to baseline |               |
|------------------------------------|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|----------------|-------------------------------------|---------------|
|                                    | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17        | 2015/16                             | 2016/17       |
| <b>R thousands</b>                 |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| <b>Operating Revenue</b>           |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Property rates                     | 17 003                            | 25 612                                  | 8 610               | 18 023                            | 27 149                                  | 9 126               | 28 778                                  | 50.6%                | 50.6%          | 32.8%                               | 34.2%         |
| Service charges                    | 47 941                            | 50 737                                  | 2 796               | 50 818                            | 53 782                                  | 2 964               | 57 009                                  | 5.8%                 | 5.8%           | 10.6%                               | 11.1%         |
| Other own revenue                  | 95 826                            | 110 699                                 | 14 873              | 94 563                            | 109 174                                 | 14 610              | 109 434                                 | 15.5%                | 15.5%          | 56.6%                               | 54.7%         |
| <b>Total Revenue</b>               | <b>160 770</b>                    | <b>187 049</b>                          | <b>26 279</b>       | <b>163 403</b>                    | <b>190 104</b>                          | <b>26 701</b>       | <b>195 220</b>                          | <b>16.3%</b>         | <b>16.3%</b>   | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>       |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Employee related costs             | 77 189                            | 77 396                                  | 208                 | 81 820                            | 80 995                                  | (825)               | 84 762                                  | 0.3%                 | (1.0%)         | (13.2%)                             | 12.9%         |
| Debt impairment                    | 3 506                             | 3 470                                   | (36)                | 3 716                             | 3 675                                   | (42)                | 3 881                                   | (1.0%)               | (1.1%)         | 2.3%                                | 0.6%          |
| Bulk purchases                     | 13 190                            | 7 000                                   | (6 190)             | 13 981                            | 6 042                                   | (7 940)             | 7 934                                   | (46.9%)              | (56.8%)        | 394.7%                              | 123.8%        |
| Other expenditure                  | 78 242                            | 82 692                                  | 4 450               | 82 936                            | 85 329                                  | 2 393               | 90 001                                  | 5.7%                 | 2.9%           | (283.7%)                            | (37.3%)       |
| <b>Total Expenditure</b>           | <b>172 126</b>                    | <b>170 558</b>                          | <b>(1 568)</b>      | <b>182 454</b>                    | <b>176 041</b>                          | <b>(6 413)</b>      | <b>186 577</b>                          | <b>(0.9%)</b>        | <b>(3.5%)</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b> | <b>(11 357)</b>                   | <b>16 491</b>                           | <b>27 847</b>       | <b>(19 051)</b>                   | <b>14 063</b>                           | <b>33 114</b>       | <b>8 643</b>                            |                      |                |                                     |               |
| <b>Capital Funding</b>             |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| External loans                     | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Internal contributions             | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Transfers and subsidies            | 36 985                            | 25 811                                  | (11 174)            | 43 637                            | 29 537                                  | (14 100)            | 30 624                                  | (30.2%)              | (32.3%)        | 149.8%                              | 98.2%         |
| Other                              | 12 577                            | 16 292                                  | 3 715               | 6 807                             | 6 544                                   | (263)               | 3 961                                   | 29.5%                | (3.9%)         | (49.8%)                             | 1.8%          |
| <b>Total funding</b>               | <b>49 562</b>                     | <b>42 103</b>                           | <b>(7 459)</b>      | <b>50 444</b>                     | <b>36 081</b>                           | <b>(14 364)</b>     | <b>34 585</b>                           | <b>(15.0%)</b>       | <b>(28.5%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Capital Expenditure</b>         |                                   |   |                     |                                   |   |                     |   |                      |                |                                     |               |
| Water                              | 11 069                            | 16 423                                  | 5 354               | 561                               | 10 740                                  | 10 179              | 8 349                                   | 48.4%                | 1814.4%        | (71.8%)                             | (70.9%)       |
| Electricity                        | 15 000                            | 4 000                                   | (11 000)            | 20 000                            | 7 000                                   | (13 000)            | 7 000                                   | (73.3%)              | (65.0%)        | 147.5%                              | 90.5%         |
| Housing                            | -                                 | -                                       | -                   | -                                 | -                                       | -                   | -                                       | -                    | -              | -                                   | -             |
| Roads, pavements, bridges and      | 6 519                             | 1 000                                   | (5 519)             | 12 522                            | 7 290                                   | (5 232)             | 10 566                                  | (84.7%)              | (41.8%)        | 74.0%                               | 36.4%         |
| Other                              | 16 974                            | 20 680                                  | 3 706               | 17 362                            | 11 051                                  | (6 311)             | 8 670                                   | 21.8%                | (36.3%)        | (49.7%)                             | 43.9%         |
| <b>Total expenditure</b>           | <b>49 562</b>                     | <b>42 103</b>                           | <b>(7 459)</b>      | <b>50 444</b>                     | <b>36 081</b>                           | <b>(14 364)</b>     | <b>34 585</b>                           | <b>(15.0%)</b>       | <b>(28.5%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18



Free State: Fezile Dabi(DC20)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2015/16

Changes to baseline

|   | 2015/16                           |   |                     | 2016/17                           |   |                     | 2017/18                                 | % change to baseline |                 | % share of total change to baseline |               |
|---|-----------------------------------|---|---------------------|-----------------------------------|---|---------------------|---|----------------------|-----------------|-------------------------------------|---------------|
|   | 2014/15 Medium term estimates (1) | 2015/16 Draft Medium term estimates (2) | Changes to baseline | 2014/15 Medium term estimates (3) | 2015/16 Draft Medium term estimates (4) | Changes to baseline | 2015/16 Draft Medium term estimates (5) | 2015/16              | 2016/17         | 2015/16                             | 2016/17       |
| <b>R thousands</b>                        |                                   |   |                     |                                   |   |                     |   |                      |                 |                                     |               |
| <b>Operating Revenue</b>                  |                                   |   |                     |                                   |   |                     |   |                      |                 |                                     |               |
| Property rates                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Service charges                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Other own revenue                         | 149 422                           | 149 741                                 | 319                 | 151 595                           | -                                       | (151 595)           | -                                       | 0.2%                 | (100.0%)        | 100.0%                              | 100.0%        |
| <b>Total Revenue</b>                      | <b>149 422</b>                    | <b>149 741</b>                          | <b>319</b>          | <b>151 595</b>                    | <b>-</b>                                | <b>(151 595)</b>    | <b>-</b>                                | <b>0.2%</b>          | <b>(100.0%)</b> | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Expenditure</b>              |                                   |   |                     |                                   |   |                     |   |                      |                 |                                     |               |
| Employee related costs                    | 92 634                            | 88 191                                  | (4 443)             | 98 192                            | 93 482                                  | (4 710)             | 98 156                                  | (4.8%)               | (4.8%)          | 27.4%                               | 24.0%         |
| Debt impairment                           |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Bulk purchases                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Other expenditure                         | 90 361                            | 78 593                                  | (11 768)            | 94 179                            | 79 254                                  | (14 925)            | 82 778                                  | (13.0%)              | (15.8%)         | 72.6%                               | 76.0%         |
| <b>Total Expenditure</b>                  | <b>182 995</b>                    | <b>166 784</b>                          | <b>(16 211)</b>     | <b>192 371</b>                    | <b>172 736</b>                          | <b>(19 635)</b>     | <b>180 933</b>                          | <b>(8.9%)</b>        | <b>(10.2%)</b>  | <b>100.0%</b>                       | <b>100.0%</b> |
| <b>Operating Surplus/(Deficit)</b>        | <b>(33 573)</b>                   | <b>(17 043)</b>                         | <b>16 530</b>       | <b>(40 776)</b>                   | <b>(172 736)</b>                        | <b>(131 959)</b>    | <b>(180 933)</b>                        |                      |                 |                                     |               |
| <b>Capital Funding</b>                    |                                   |   |                     |                                   |   |                     |   |                      |                 |                                     |               |
| External loans                            |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Internal contributions                    |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Transfers and subsidies                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Other                                     |                                   | 700                                     | 700                 |                                   | -                                       | -                   | -                                       | -                    | -               | 100.0%                              | -             |
| <b>Total funding</b>                      |                                   | <b>700</b>                              | <b>700</b>          |                                   | <b>-</b>                                | <b>-</b>            | <b>-</b>                                | <b>-</b>             | <b>-</b>        | <b>100.0%</b>                       | <b>-</b>      |
| <b>Capital Expenditure</b>                |                                   |   |                     |                                   |   |                     |   |                      |                 |                                     |               |
| Water                                     |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Electricity                               |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Housing                                   |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Roads, pavements, bridges and storm water |                                   | -                                       | -                   |                                   | -                                       | -                   | -                                       | -                    | -               | -                                   | -             |
| Other                                     |                                   | 700                                     | 700                 |                                   | -                                       | -                   | -                                       | -                    | -               | 100.0%                              | -             |
| <b>Total expenditure</b>                  |                                   | <b>700</b>                              | <b>700</b>          |                                   | <b>-</b>                                | <b>-</b>            | <b>-</b>                                | <b>-</b>             | <b>-</b>        | <b>100.0%</b>                       | <b>-</b>      |

(1) Adopted budget informed by Appendix B 2014/15, projection for 2015/16

(2) Tabled budget informed by Appendix B 2015/16

(3) Adopted budget informed by Appendix B 2014/15, projection for 2016/17

(4) Tabled budget informed by Appendix B 2015/16, projection for 2016/17

(5) Tabled budget informed by Appendix B 2015/16, projection for 2017/18