

Summary - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	1 179 857	1 243 802	1 759 821	1 944 851	1 722 881	1 603 498	1 912 730	2 067 480	2 210 513
Property rates - penalties and collection charges		-	1	600	1 216	616	10	750	750	750
Service charges - electricity revenue	2	2 943 247	3 249 264	3 435 919	4 657 160	4 441 620	3 613 122	5 021 889	5 452 910	5 829 795
Service charges - water revenue	2	1 134 566	1 330 961	1 580 978	1 681 555	1 688 675	1 795 228	1 979 701	2 124 511	2 272 800
Service charges - sanitation revenue	2	511 469	536 187	605 089	687 052	664 217	666 248	723 368	768 110	822 814
Service charges - refuse revenue	2	286 091	358 729	454 322	518 248	450 655	443 328	496 363	526 967	559 534
Service charges - other		45 718	42 280	66 841	65 886	56 832	10 233	68 707	72 478	75 968
Rental of facilities and equipment		135 502	52 057	51 774	59 244	59 058	62 880	71 752	76 245	80 757
Interest earned - external investments		55 313	71 991	86 082	243 871	215 658	222 905	182 417	185 627	204 854
Interest earned - outstanding debtors		317 858	390 232	459 255	407 849	432 895	472 368	484 811	514 503	543 339
Dividends received		3 476	404	159	196	196	1 188	206	212	222
Fines		21 795	19 471	108 171	49 558	42 835	23 583	122 962	132 068	140 793
Licences and permits		498	680	864	1 458	1 450	387	1 362	1 469	1 563
Agency services		-	17 869	14 870	3 722	7 861	7 334	17 640	18 617	19 616
Transfers recognised - operational		3 365 067	3 759 988	3 737 207	3 411 957	3 364 853	3 033 615	3 644 474	3 456 460	3 467 216
Other own revenue	2	1 094 874	346 500	363 116	961 067	1 020 475	1 039 131	1 905 144	1 952 952	1 886 422
Gains on disposal of PPE		2 520	(14 101)	6 117	9 170	10 420	738	6 874	2 648	7 688
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>11 097 851</b>	<b>11 406 313</b>	<b>12 731 185</b>	<b>14 704 060</b>	<b>14 181 198</b>	<b>12 995 796</b>	<b>16 641 150</b>	<b>17 354 007</b>	<b>18 124 644</b>
<b>Expenditure By Type</b>										
Employee related costs	2	2 908 264	3 226 470	3 594 986	4 046 942	3 992 871	3 818 504	4 574 326	4 873 159	5 195 194
Remuneration of councillors		208 530	221 118	232 580	224 702	241 799	238 113	258 811	273 209	288 039
Debt impairment	3	1 081 360	1 224 754	1 770 648	916 536	696 128	325 288	883 514	883 248	844 685
Depreciation and asset impairment	2	2 725 557	2 035 330	2 046 138	1 247 653	1 388 800	554 194	1 531 857	1 626 562	1 715 430
Finance charges		139 402	236 365	284 415	386 776	286 974	177 295	455 162	467 804	470 128
Bulk purchases	2	3 060 248	3 387 628	3 581 205	3 928 601	3 713 646	3 183 703	4 466 558	4 797 653	5 161 276
Other Materials	8	265 611	278 534	341 569	725 954	700 738	454 039	545 766	574 605	611 471
Contracted services		241 232	532 560	532 678	569 424	666 440	569 651	731 172	701 680	727 885
Transfers and grants		237 872	244 476	266 377	441 257	405 705	326 784	650 397	660 364	693 945
Other expenditure	4,5	2 270 193	2 012 802	2 161 657	2 530 578	2 832 568	2 439 213	2 450 685	2 659 558	2 804 193
Loss on disposal of PPE		7 569	43 598	34 847	-	10 169	407	-	-	-
<b>Total Expenditure</b>		<b>13 145 839</b>	<b>13 443 636</b>	<b>14 847 101</b>	<b>15 018 423</b>	<b>14 935 838</b>	<b>12 087 191</b>	<b>16 548 249</b>	<b>17 517 843</b>	<b>18 512 246</b>
<b>Surplus/(Deficit)</b>										
		(2 047 988)	(2 037 323)	(2 115 917)	(314 363)	(754 640)	908 605	92 901	(163 836)	(387 603)
Transfers recognised - capital		1 279 448	1 499 690	1 680 895	1 798 874	1 827 266	722 016	1 854 451	1 771 688	1 835 665
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	68 886	65 929	46 228	75 367	126 644	194 595
		(768 540)	(537 633)	(435 022)	1 553 396	1 138 556	1 676 850	2 022 719	1 734 495	1 642 657
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
		(768 540)	(537 633)	(435 022)	1 553 396	1 138 556	1 676 850	2 022 719	1 734 495	1 642 657
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
		(768 540)	(537 633)	(435 022)	1 553 396	1 138 556	1 676 850	2 022 719	1 734 495	1 642 657
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(768 540)</b>	<b>(537 633)</b>	<b>(435 022)</b>	<b>1 553 396</b>	<b>1 138 556</b>	<b>1 676 850</b>	<b>2 022 719</b>	<b>1 734 495</b>	<b>1 642 657</b>

References

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

Free State: Mangaung(MAN) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	463 256	514 177	969 482	1 084 200	903 089	902 221	913 073	975 638	1 055 700
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	1 507 824	1 657 984	1 701 341	2 396 602	2 128 550	1 830 787	2 411 023	2 615 429	2 797 992
Service charges - water revenue	2	447 910	514 367	612 264	677 958	677 958	652 001	876 185	956 478	1 044 461
Service charges - sanitation revenue	2	168 086	143 927	201 496	240 416	214 649	211 951	235 259	249 175	274 308
Service charges - refuse revenue	2	5 241	59 877	121 731	154 967	80 475	80 491	93 138	98 717	106 246
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		106 107	17 707	20 416	27 727	27 675	19 668	33 298	35 407	37 562
Interest earned - external investments		16 530	33 361	48 171	196 589	187 315	186 621	154 382	160 958	179 162
Interest earned - outstanding debtors		75 858	129 217	140 716	153 008	162 584	165 868	161 227	171 236	182 106
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 885	3 829	77 362	12 665	8 125	6 878	72 361	79 484	85 612
Licences and permits		351	431	433	928	928	171	1 010	1 095	1 169
Agency services		-	8 603	4 725	3 722	7 741	4 751	7 105	7 461	7 835
Transfers recognised - operational		760 648	884 893	950 472	617 571	632 934	604 526	615 255	606 045	625 154
Other own revenue	2	164 945	131 356	161 494	745 251	696 928	731 231	1 166 392	1 215 732	1 111 228
Gains on disposal of PPE		1 693	1 364	1 421	990	990	-	540	583	629
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>3 721 334</b>	<b>4 101 092</b>	<b>5 011 526</b>	<b>6 312 594</b>	<b>5 729 939</b>	<b>5 397 165</b>	<b>6 740 247</b>	<b>7 173 437</b>	<b>7 509 165</b>
<b>Expenditure By Type</b>										
Employee related costs	2	860 488	970 255	1 105 511	1 356 537	1 371 819	1 234 436	1 711 051	1 855 300	2 005 099
Remuneration of councillors		41 318	43 610	47 107	51 692	51 641	50 818	54 216	57 205	60 376
Debt impairment	3	439 553	349 444	594 568	214 628	214 628	214 638	242 626	252 628	266 340
Depreciation and asset impairment	2	440 206	376 682	388 852	492 853	434 844	406 107	527 384	573 147	599 573
Finance charges		56 896	41 531	70 145	244 132	226 900	183 326	224 941	237 863	238 434
Bulk purchases	2	1 236 265	1 402 134	1 487 044	1 744 580	1 501 580	1 619 931	1 728 414	1 883 485	2 021 331
Other Materials	8	177 943	178 761	264 984	419 268	396 886	302 760	423 657	442 421	472 541
Contracted services		129 703	210 854	226 435	334 380	346 630	310 229	401 957	394 480	412 300
Transfers and grants		80 514	8 941	11 071	161 255	128 166	101 502	117 571	123 113	125 812
Other expenditure	4,5	358 367	495 184	606 224	904 720	978 006	853 474	775 109	796 521	816 169
Loss on disposal of PPE		3	35 698	27 495	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>3 821 255</b>	<b>4 113 095</b>	<b>4 829 434</b>	<b>5 924 047</b>	<b>5 651 101</b>	<b>5 277 220</b>	<b>6 206 926</b>	<b>6 616 162</b>	<b>7 017 976</b>
<b>Surplus/(Deficit)</b>										
		(99 922)	(12 003)	182 092	388 547	78 838	119 945	533 321	557 275	491 189
Transfers recognised - capital		450 845	504 029	772 311	756 633	827 306	7 490	754 004	792 922	846 415
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>350 924</b>	<b>492 026</b>	<b>954 402</b>	<b>1 145 180</b>	<b>906 144</b>	<b>127 435</b>	<b>1 287 325</b>	<b>1 350 197</b>	<b>1 337 604</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>350 924</b>	<b>492 026</b>	<b>954 402</b>	<b>1 145 180</b>	<b>906 144</b>	<b>127 435</b>	<b>1 287 325</b>	<b>1 350 197</b>	<b>1 337 604</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>350 924</b>	<b>492 026</b>	<b>954 402</b>	<b>1 145 180</b>	<b>906 144</b>	<b>127 435</b>	<b>1 287 325</b>	<b>1 350 197</b>	<b>1 337 604</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>350 924</b>	<b>492 026</b>	<b>954 402</b>	<b>1 145 180</b>	<b>906 144</b>	<b>127 435</b>	<b>1 287 325</b>	<b>1 350 197</b>	<b>1 337 604</b>

References

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

Free State: Letsemeng(FS161) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	5 350	7 295	9 321	7 157	7 157	12 939	15 946	16 823	17 714
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	14 516	14 038	14 671	23 503	23 502	6 229	25 591	26 999	28 430
Service charges - water revenue	2	5 302	4 467	7 396	8 173	8 173	7 494	8 413	8 875	9 346
Service charges - sanitation revenue	2	2 466	25 730	7 722	7 369	7 369	8 862	7 780	8 208	8 643
Service charges - refuse revenue	2	2 258	2 336	7 756	7 376	7 376	8 309	7 540	7 955	8 376
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		276	289	268	427	432	255	478	505	531
Interest earned - external investments		3 001	3 429	-	3 500	3 500	2 204	3 710	3 693	3 686
Interest earned - outstanding debtors		-	6	-	-	-	-	-	-	-
Dividends received		5	11	-	27	27	-	5	5	6
Fines		80	56	-	95	95	-	53	56	59
Licences and permits		3	2	-	6	6	-	6	7	7
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		48 782	54 673	-	53 929	53 929	15 992	53 514	49 517	46 712
Other own revenue	2	747	979	172	964	960	52	9 891	8 881	7 944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>82 786</b>	<b>113 310</b>	<b>47 306</b>	<b>112 525</b>	<b>112 525</b>	<b>62 335</b>	<b>132 927</b>	<b>131 523</b>	<b>131 452</b>
<b>Expenditure By Type</b>										
Employee related costs	2	25 382	25 459	26 989	37 975	36 478	37 276	40 667	42 904	45 178
Remuneration of councillors		2 425	2 798	3 096	3 700	3 519	3 150	3 265	3 445	3 628
Debt impairment	3	-	-	5 433	2 915	2 469	-	5 678	5 990	6 307
Depreciation and asset impairment	2	21 930	19 977	19 167	11 700	19 167	-	19 000	20 045	21 107
Finance charges		4 383	3 703	575	125	-	0	-	-	-
Bulk purchases	2	17 097	19 953	22 792	24 109	24 109	20 744	27 982	29 521	31 086
Other Materials	8	-	-	-	-	-	1 420	-	-	-
Contracted services		-	453	-	4 949	6 810	4 921	1 000	1 000	1 000
Transfers and grants		-	-	-	-	2 734	-	-	-	-
Other expenditure	4,5	32 925	48 451	53 003	35 226	29 047	15 478	35 044	30 269	34 378
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>104 142</b>	<b>120 794</b>	<b>131 055</b>	<b>120 699</b>	<b>124 333</b>	<b>82 989</b>	<b>132 636</b>	<b>133 174</b>	<b>142 684</b>
<b>Surplus/(Deficit)</b>										
		(21 356)	(7 484)	(83 749)	(8 174)	(11 808)	(20 654)	290	(1 651)	(11 232)
Transfers recognised - capital		22 733	23 167	36 172	35 889	32 454	3 877	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	66 807	112 229	182 803
		1 377	15 683	(47 578)	27 715	20 646	(16 777)	67 097	110 578	171 571
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
		1 377	15 683	(47 578)	27 715	20 646	(16 777)	67 097	110 578	171 571
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
		1 377	15 683	(47 578)	27 715	20 646	(16 777)	67 097	110 578	171 571
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>1 377</b>	<b>15 683</b>	<b>(47 578)</b>	<b>27 715</b>	<b>20 646</b>	<b>(16 777)</b>	<b>67 097</b>	<b>110 578</b>	<b>171 571</b>

References

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

Free State: Kopanong(FS162) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates	2	7 539	13 621	11 125	15 539	15 539	16 880	19 568	21 133	23 246
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	39 976	44 338	50 584	56 736	56 736	-	54 319	58 121	61 027
Service charges - water revenue	2	7 978	9 747	14 959	16 500	16 500	25 362	23 637	25 055	26 058
Service charges - sanitation revenue	2	8 779	8 780	10 014	11 362	11 362	10 877	12 642	13 401	13 937
Service charges - refuse revenue	2	6 336	6 340	7 282	8 375	8 375	8 161	9 198	9 934	10 927
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	1 126	1 216	1 338
Interest earned - external investments		-	-	-	-	-	-	623	672	740
Interest earned - outstanding debtors		-	-	-	-	-	5 195	4 586	4 953	5 448
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	123	133	146
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		81 636	94 858	92 086	86 261	38 163	86 435	82 263	72 269	63 829
Other own revenue	2	12 809	15 367	16 646	23 189	62 775	777	23 714	25 538	27 750
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>165 053</b>	<b>193 051</b>	<b>202 696</b>	<b>217 962</b>	<b>209 450</b>	<b>153 686</b>	<b>231 799</b>	<b>232 426</b>	<b>234 446</b>
<b>Expenditure By Type</b>										
Employee related costs	2	67 296	69 523	76 120	78 874	79 179	91 122	85 481	91 867	101 041
Remuneration of councillors		3 646	6 210	4 320	4 500	-	4 500	4 500	4 860	5 346
Debt impairment	3	-	-	-	-	-	-	26 335	28 442	31 286
Depreciation and asset impairment	2	7 000	7 000	77 731	78 010	69 287	-	69 313	74 863	82 334
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases	2	47 982	48 593	52 826	59 546	59 546	40 033	69 099	74 648	79 804
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		18 091	18 908	18 549	-	-	-	23 419	27 252	31 616
Other expenditure	4,5	39 496	49 691	63 329	75 042	79 237	23 526	40 811	39 177	40 786
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>183 511</b>	<b>199 925</b>	<b>292 875</b>	<b>295 972</b>	<b>287 249</b>	<b>159 181</b>	<b>318 957</b>	<b>341 109</b>	<b>372 213</b>
<b>Surplus/(Deficit)</b>										
		(18 458)	(6 874)	(90 179)	(78 010)	(77 799)	(5 495)	(87 159)	(108 684)	(137 767)
Transfers recognised - capital		-	-	-	-	8 512	28 169	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(18 458)	(6 874)	(90 179)	(78 010)	(69 287)	22 674	(87 159)	(108 684)	(137 767)
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(18 458)</b>	<b>(6 874)</b>	<b>(90 179)</b>	<b>(78 010)</b>	<b>(69 287)</b>	<b>22 674</b>	<b>(87 159)</b>	<b>(108 684)</b>	<b>(137 767)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(18 458)</b>	<b>(6 874)</b>	<b>(90 179)</b>	<b>(78 010)</b>	<b>(69 287)</b>	<b>22 674</b>	<b>(87 159)</b>	<b>(108 684)</b>	<b>(137 767)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(18 458)</b>	<b>(6 874)</b>	<b>(90 179)</b>	<b>(78 010)</b>	<b>(69 287)</b>	<b>22 674</b>	<b>(87 159)</b>	<b>(108 684)</b>	<b>(137 767)</b>

References

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

Free State: Mohokare(FS163) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates	2	5 413	6 116	6 055	13 971	13 971	5 398	11 627	12 790	14 069
Property rates - penalties and collection charges		-	-	-	616	616	-	-	-	-
Service charges - electricity revenue	2	16 686	20 658	20 039	23 500	28 379	-	32 420	33 976	35 981
Service charges - water revenue	2	8 589	7 497	9 878	9 900	9 900	4 427	10 890	11 979	13 177
Service charges - sanitation revenue	2	6 351	6 330	6 719	8 701	8 701	8 731	10 832	11 915	13 106
Service charges - refuse revenue	2	4 222	4 002	4 329	5 839	5 839	5 625	6 750	7 425	8 168
Service charges - other		-	-	-	-	-	-	238	261	287
Rental of facilities and equipment		632	455	575	602	604	1 130	663	725	794
Interest earned - external investments		141	118	176	7	7	81	7	8	8
Interest earned - outstanding debtors		273	3 694	8 085	-	-	706	5 758	6 034	6 390
Dividends received		3	8	9	10	19	9	11	11	12
Fines		157	59	875	3 000	3 000	265	1 400	1 467	1 554
Licences and permits		0	-	0	0	3	4	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		50 697	57 373	76 395	59 508	54 508	49 797	61 968	60 097	59 607
Other own revenue	2	773	4 615	2 191	6 678	7 181	534	10 786	8 021	8 796
Gains on disposal of PPE		76	40	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>94 013</b>	<b>110 963</b>	<b>135 327</b>	<b>132 332</b>	<b>132 728</b>	<b>76 707</b>	<b>153 349</b>	<b>154 709</b>	<b>161 949</b>
<b>Expenditure By Type</b>										
Employee related costs	2	35 363	41 066	52 766	52 491	54 676	54 414	57 045	59 784	63 311
Remuneration of councillors		2 600	2 845	3 065	3 183	3 067	3 236	3 609	3 782	4 005
Debt impairment	3	31 110	14 209	22 555	9 563	13 953	-	14 348	15 036	15 924
Depreciation and asset impairment	2	21 630	27 074	25 782	28 427	28 608	-	28 427	29 792	31 549
Finance charges		2 080	1 345	2 191	2 504	2 729	487	2 703	2 833	3 000
Bulk purchases	2	14 212	18 119	19 756	18 000	19 570	2 016	20 563	21 550	22 822
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		190	764	167	89	584	223	40	42	44
Transfers and grants		1 091	6 952	3 015	5 763	4 963	4 562	7 365	7 719	8 174
Other expenditure	4,5	27 677	30 599	36 792	38 376	32 724	24 826	34 315	34 141	36 138
Loss on disposal of PPE		131	345	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>136 086</b>	<b>143 317</b>	<b>166 090</b>	<b>158 397</b>	<b>160 873</b>	<b>89 764</b>	<b>168 416</b>	<b>174 679</b>	<b>184 967</b>
<b>Surplus/(Deficit)</b>		<b>(42 073)</b>	<b>(32 354)</b>	<b>(30 763)</b>	<b>(26 065)</b>	<b>(28 146)</b>	<b>(13 057)</b>	<b>(15 067)</b>	<b>(19 970)</b>	<b>(23 018)</b>
Transfers recognised - capital		24 660	34 887	18 211	65 192	60 192	46 401	86 254	68 897	32 658
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	72 436	62 424	46 228	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>(17 413)</b>	<b>2 533</b>	<b>(12 552)</b>	<b>111 563</b>	<b>94 470</b>	<b>79 572</b>	<b>71 187</b>	<b>48 927</b>	<b>9 640</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(17 413)</b>	<b>2 533</b>	<b>(12 552)</b>	<b>111 563</b>	<b>94 470</b>	<b>79 572</b>	<b>71 187</b>	<b>48 927</b>	<b>9 640</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(17 413)</b>	<b>2 533</b>	<b>(12 552)</b>	<b>111 563</b>	<b>94 470</b>	<b>79 572</b>	<b>71 187</b>	<b>48 927</b>	<b>9 640</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(17 413)</b>	<b>2 533</b>	<b>(12 552)</b>	<b>111 563</b>	<b>94 470</b>	<b>79 572</b>	<b>71 187</b>	<b>48 927</b>	<b>9 640</b>

References

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

Free State: Naledi (Fs)(FS164) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	3 790	6 574	4 272	4 537	3 495	6 505	5 382	5 694	6 007
Property rates - penalties and collection charges		-	-	-	-	-	8	-	-	-
Service charges - electricity revenue	2	16 125	15 900	22 841	24 570	15 458	-	26 922	29 372	36 056
Service charges - water revenue	2	3 803	5 169	4 084	4 337	5 098	4 548	4 771	5 048	5 326
Service charges - sanitation revenue	2	3 550	3 287	3 790	4 025	5 727	3 539	4 275	4 523	4 771
Service charges - refuse revenue	2	2 484	2 220	2 588	2 749	-	2 351	3 024	3 199	3 375
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		283	319	329	356	362	220	432	457	482
Interest earned - external investments		-	-	-	73	122	-	-	-	-
Interest earned - outstanding debtors		120	259	69	-	-	-	231	244	257
Dividends received		3	3	5	5	3	1	6	7	7
Fines		-	-	2	2	1	46	2	2	2
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		47 654	58 552	41 740	43 045	41 460	36 090	44 772	44 178	43 758
Other own revenue	2	17 826	3 911	5 721	5 848	9 640	1 476	10 265	7 920	8 156
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>95 638</b>	<b>96 194</b>	<b>85 441</b>	<b>89 548</b>	<b>81 365</b>	<b>54 784</b>	<b>100 081</b>	<b>100 644</b>	<b>108 197</b>
<b>Expenditure By Type</b>										
Employee related costs	2	21 582	23 404	30 986	31 544	26 775	28 270	34 419	36 312	38 309
Remuneration of councillors		1 726	1 943	1 984	2 396	1 966	1 836	2 287	2 564	2 564
Debt impairment	3	449	-	5 000	2 000	23 906	-	1 600	1 500	1 500
Depreciation and asset impairment	2	18 998	18 334	1 500	1 500	16 961	3 137	1 700	1 700	1 700
Finance charges		2 716	1 732	49	-	1 551	-	77	82	86
Bulk purchases	2	14 792	19 883	29 599	30 397	20 881	-	25 253	26 823	28 465
Other Materials	8	-	-	-	-	-	749	-	-	-
Contracted services		831	83	1 849	1 942	-	-	4 547	3 262	3 540
Transfers and grants		-	255	6 514	5 558	3 348	388	5 793	6 009	6 321
Other expenditure	4,5	15 597	21 608	13 514	13 992	20 092	26 005	23 912	22 214	23 998
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>76 691</b>	<b>87 242</b>	<b>90 995</b>	<b>89 329</b>	<b>115 479</b>	<b>60 385</b>	<b>99 587</b>	<b>100 467</b>	<b>106 483</b>
<b>Surplus/(Deficit)</b>										
		<b>18 947</b>	<b>8 952</b>	<b>(5 554)</b>	<b>219</b>	<b>(34 114)</b>	<b>(5 600)</b>	<b>494</b>	<b>177</b>	<b>1 715</b>
Transfers recognised - capital		20 130	18 655	15 897	21 317	24 282	2	13 369	19 428	18 695
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>39 077</b>	<b>27 607</b>	<b>10 343</b>	<b>21 535</b>	<b>(9 832)</b>	<b>(5 598)</b>	<b>13 862</b>	<b>19 604</b>	<b>20 410</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>39 077</b>	<b>27 607</b>	<b>10 343</b>	<b>21 535</b>	<b>(9 832)</b>	<b>(5 598)</b>	<b>13 862</b>	<b>19 604</b>	<b>20 410</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>39 077</b>	<b>27 607</b>	<b>10 343</b>	<b>21 535</b>	<b>(9 832)</b>	<b>(5 598)</b>	<b>13 862</b>	<b>19 604</b>	<b>20 410</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>39 077</b>	<b>27 607</b>	<b>10 343</b>	<b>21 535</b>	<b>(9 832)</b>	<b>(5 598)</b>	<b>13 862</b>	<b>19 604</b>	<b>20 410</b>

References

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

Free State: Xhariep(DC16) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates	2	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		367	433	525	469	469	276	461	506	555
Interest earned - external investments		731	284	110	104	107	197	-	-	-
Interest earned - outstanding debtors		-	-	162	12	8	97	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		88 255	38 596	55 360	62 992	60 694	48 682	51 774	52 282	52 226
Other own revenue	2	1 504	73	114	629	629	649	102	112	123
Gains on disposal of PPE		22	-	74	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>90 879</b>	<b>39 385</b>	<b>56 345</b>	<b>64 205</b>	<b>61 907</b>	<b>49 901</b>	<b>52 337</b>	<b>52 900</b>	<b>52 904</b>
<b>Expenditure By Type</b>										
Employee related costs	2	24 586	30 159	34 018	39 165	38 889	33 069	37 155	37 555	37 558
Remuneration of councillors		2 895	3 318	3 625	4 697	4 627	3 754	3 658	3 697	3 697
Debt impairment	3	28	10 778	187	-	-	-	-	-	-
Depreciation and asset impairment	2	2 307	3 648	2 309	3 500	3 500	-	3 300	3 100	2 900
Finance charges		308	287	71	-	-	186	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	500	-	195	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4,5	37 938	22 555	19 836	18 672	13 176	14 838	11 524	11 648	11 649
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>68 061</b>	<b>70 745</b>	<b>60 045</b>	<b>66 534</b>	<b>60 191</b>	<b>52 041</b>	<b>55 637</b>	<b>56 000</b>	<b>55 804</b>
<b>Surplus/(Deficit)</b>		<b>22 818</b>	<b>(31 360)</b>	<b>(3 700)</b>	<b>(2 329)</b>	<b>1 716</b>	<b>(2 140)</b>	<b>(3 300)</b>	<b>(3 100)</b>	<b>(2 900)</b>
Transfers recognised - capital		-	-	-	-	-	630	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>22 818</b>	<b>(31 360)</b>	<b>(3 700)</b>	<b>(2 329)</b>	<b>1 716</b>	<b>(1 510)</b>	<b>(3 300)</b>	<b>(3 100)</b>	<b>(2 900)</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>22 818</b>	<b>(31 360)</b>	<b>(3 700)</b>	<b>(2 329)</b>	<b>1 716</b>	<b>(1 510)</b>	<b>(3 300)</b>	<b>(3 100)</b>	<b>(2 900)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>22 818</b>	<b>(31 360)</b>	<b>(3 700)</b>	<b>(2 329)</b>	<b>1 716</b>	<b>(1 510)</b>	<b>(3 300)</b>	<b>(3 100)</b>	<b>(2 900)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>22 818</b>	<b>(31 360)</b>	<b>(3 700)</b>	<b>(2 329)</b>	<b>1 716</b>	<b>(1 510)</b>	<b>(3 300)</b>	<b>(3 100)</b>	<b>(2 900)</b>

**References**

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

Free State: Masilonyana(FS181) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates	2	12 941	15 076	15 615	17 908	17 908	16 121	18 947	19 989	21 048
Property rates - penalties and collection charges		-	-	-	-	-	1	-	-	-
Service charges - electricity revenue	2	16 473	21 818	20 238	24 415	24 459	22 227	27 437	30 200	31 801
Service charges - water revenue	2	14 639	15 756	18 242	22 519	22 164	23 736	23 448	28 069	29 557
Service charges - sanitation revenue	2	17 174	18 290	17 520	18 413	18 413	19 811	19 484	22 809	24 017
Service charges - refuse revenue	2	8 447	9 437	8 519	8 836	11 337	8 539	11 993	13 902	14 639
Service charges - other		387	-	-	129	211	334	-	-	-
Rental of facilities and equipment		191	159	244	49	100	44	196	207	58
Interest earned - external investments		159	27	316	1	98	4	399	421	443
Interest earned - outstanding debtors		2 743	2 998	8 333	6 510	8 511	6 232	4 597	8 399	8 844
Dividends received		13	26	5	-	10	5	5	5	6
Fines		107	81	16	248	27	40	11	11	12
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		60 808	80 939	82 581	93 392	85 160	82 378	92 163	88 795	86 529
Other own revenue	2	8 592	20 355	3 421	263	3 710	7 987	6 053	6 131	6 468
Gains on disposal of PPE		-	-	-	-	-	-	334	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>142 674</b>	<b>184 959</b>	<b>175 050</b>	<b>192 683</b>	<b>192 108</b>	<b>187 457</b>	<b>205 066</b>	<b>218 938</b>	<b>223 422</b>
<b>Expenditure By Type</b>										
Employee related costs	2	47 561	39 408	62 653	64 554	66 054	66 915	67 407	71 114	75 013
Remuneration of councillors		4 844	4 433	5 439	6 712	6 712	4 767	4 936	5 208	5 484
Debt impairment	3	15 766	25 890	93 111	11 869	39 837	-	27 684	29 209	30 754
Depreciation and asset impairment	2	493 027	37 750	28 812	1 007	28 790	-	30 460	32 135	33 838
Finance charges		519	1 085	1 657	-	-	416	2 882	3 040	3 201
Bulk purchases	2	25 991	39 665	31 808	35 298	35 298	38 447	66 318	40 470	42 615
Other Materials	8	-	-	5 693	-	14 625	491	17 823	20 938	21 989
Contracted services		2 242	400	-	30	1 397	898	4 155	870	-
Transfers and grants		10 031	15 201	-	-	-	1 140	15 524	16 377	17 232
Other expenditure	4,5	29 350	33 512	39 737	60 522	46 146	36 524	18 681	21 237	22 363
Loss on disposal of PPE		77	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>629 407</b>	<b>197 344</b>	<b>268 909</b>	<b>179 993</b>	<b>238 860</b>	<b>149 599</b>	<b>255 870</b>	<b>240 599</b>	<b>252 488</b>
<b>Surplus/(Deficit)</b>		<b>(486 733)</b>	<b>(12 385)</b>	<b>(93 859)</b>	<b>12 690</b>	<b>(46 752)</b>	<b>37 858</b>	<b>(50 804)</b>	<b>(21 661)</b>	<b>(29 066)</b>
Transfers recognised - capital		-	-	-	67 212	74 731	409	25 230	24 538	25 750
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	8 560	14 415	11 792
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>(486 733)</b>	<b>(12 385)</b>	<b>(93 859)</b>	<b>79 902</b>	<b>27 979</b>	<b>38 267</b>	<b>(17 014)</b>	<b>17 292</b>	<b>8 476</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(486 733)</b>	<b>(12 385)</b>	<b>(93 859)</b>	<b>79 902</b>	<b>27 979</b>	<b>38 267</b>	<b>(17 014)</b>	<b>17 292</b>	<b>8 476</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(486 733)</b>	<b>(12 385)</b>	<b>(93 859)</b>	<b>79 902</b>	<b>27 979</b>	<b>38 267</b>	<b>(17 014)</b>	<b>17 292</b>	<b>8 476</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(486 733)</b>	<b>(12 385)</b>	<b>(93 859)</b>	<b>79 902</b>	<b>27 979</b>	<b>38 267</b>	<b>(17 014)</b>	<b>17 292</b>	<b>8 476</b>

References

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



## Free State: Tokologo(FS182) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	2 343	2 936	3 218	3 624	3 624	4 184	5 640	5 950	6 265
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	10 120	11 131	11 760	10 480	10 480	12 096	18 060	19 053	20 063
Service charges - water revenue	2	1 110	1 181	1 209	3 476	3 476	1 462	2 975	3 138	3 305
Service charges - sanitation revenue	2	3 042	3 382	3 599	3 178	3 178	3 832	4 932	5 203	5 479
Service charges - refuse revenue	2	1 968	2 176	2 313	2 038	2 038	2 515	3 633	3 833	4 036
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		504	862	788	378	378	375	900	949	999
Interest earned - external investments		198	286	502	449	449	479	683	721	759
Interest earned - outstanding debtors		601	806	1 141	1 007	1 007	5 313	1 068	1 127	1 186
Dividends received		16	-	-	-	-	-	-	-	-
Fines		174	106	55	93	93	54	99	104	110
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		37 267	47 774	47 122	47 471	47 471	45 528	49 397	46 477	44 818
Other own revenue	2	139	357	110	389	389	213	428	452	476
Gains on disposal of PPE		-	-	703	-	-	79	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>57 481</b>	<b>70 999</b>	<b>72 520</b>	<b>72 583</b>	<b>72 583</b>	<b>76 129</b>	<b>87 814</b>	<b>87 007</b>	<b>87 497</b>
<b>Expenditure By Type</b>										
Employee related costs	2	20 715	21 267	22 729	28 706	29 329	28 995	34 967	36 890	38 845
Remuneration of councillors		1 896	1 889	2 180	2 082	2 082	1 549	2 507	2 645	2 785
Debt impairment	3	19 118	6 873	1 769	506	506	-	1 875	1 978	2 083
Depreciation and asset impairment	2	19 058	21 946	26 028	2 610	3 110	-	2 296	2 422	2 550
Finance charges		152	469	387	261	261	664	411	433	456
Bulk purchases	2	11 895	13 259	20 154	17 242	16 319	12 225	24 888	26 257	27 649
Other Materials	8	3 968	3 458	3 000	-	-	-	3 191	3 367	3 545
Contracted services		4 828	2 779	8 012	6 101	4 194	9 774	3 553	3 749	3 947
Transfers and grants		1 266	254	1 597	1 337	1 420	1 973	1 505	1 596	1 692
Other expenditure	4,5	9 153	10 132	13 918	13 737	15 362	10 743	12 618	13 312	14 018
Loss on disposal of PPE		66	244	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>92 114</b>	<b>82 571</b>	<b>99 774</b>	<b>72 582</b>	<b>72 581</b>	<b>65 923</b>	<b>87 812</b>	<b>92 650</b>	<b>97 572</b>
<b>Surplus/(Deficit)</b>		<b>(34 632)</b>	<b>(11 572)</b>	<b>(27 254)</b>	<b>1</b>	<b>2</b>	<b>10 206</b>	<b>2</b>	<b>(5 643)</b>	<b>(10 075)</b>
Transfers recognised - capital		70 777	77 306	31 153	29 155	29 155	4 898	50 326	52 783	70 467
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>36 145</b>	<b>65 734</b>	<b>3 899</b>	<b>29 157</b>	<b>29 157</b>	<b>15 104</b>	<b>50 328</b>	<b>47 140</b>	<b>60 392</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>36 145</b>	<b>65 734</b>	<b>3 899</b>	<b>29 157</b>	<b>29 157</b>	<b>15 104</b>	<b>50 328</b>	<b>47 140</b>	<b>60 392</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>36 145</b>	<b>65 734</b>	<b>3 899</b>	<b>29 157</b>	<b>29 157</b>	<b>15 104</b>	<b>50 328</b>	<b>47 140</b>	<b>60 392</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>36 145</b>	<b>65 734</b>	<b>3 899</b>	<b>29 157</b>	<b>29 157</b>	<b>15 104</b>	<b>50 328</b>	<b>47 140</b>	<b>60 392</b>

**References**

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

Free State: Tswelopele(FS183) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>Revenue By Source</b>										
Property rates	2	6 571	7 477	11 260	4 358	10 035	27 374	10 351	10 500	10 700
Property rates - penalties and collection charges		-	1	600	600	-	-	750	750	750
Service charges - electricity revenue	2	15 760	19 646	20 148	23 977	26 477	23 131	31 109	32 000	33 000
Service charges - water revenue	2	5 112	4 915	4 539	5 619	6 619	(8 921)	7 413	7 500	7 550
Service charges - sanitation revenue	2	4 441	4 926	5 231	5 480	5 480	5 790	6 028	6 250	6 500
Service charges - refuse revenue	2	2 442	2 715	3 506	3 095	3 095	3 871	3 410	3 500	3 550
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		390	883	290	688	327	390	385	335	340
Interest earned - external investments		816	419	1 465	760	750	602	510	550	570
Interest earned - outstanding debtors		265	104	691	-	750	1 102	-	-	-
Dividends received		69	259	51	100	70	41	100	100	100
Fines		96	259	299	375	410	166	328	275	275
Licences and permits	1	1	1	6	-	6	10	-	-	-
Agency services		-	195	91	-	120	101	-	-	-
Transfers recognised - operational		58 193	65 740	65 449	66 028	66 178	63 098	66 374	61 640	57 874
Other own revenue	2	1 522	1 065	3 562	1 063	807	961	4 009	9 196	12 340
Gains on disposal of PPE		-	159	-	-	1 250	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>95 679</b>	<b>108 763</b>	<b>117 188</b>	<b>112 142</b>	<b>122 375</b>	<b>117 716</b>	<b>130 768</b>	<b>132 596</b>	<b>133 549</b>
<b>Expenditure By Type</b>										
Employee related costs	2	32 664	38 525	40 128	45 881	50 727	50 465	50 557	53 477	56 686
Remuneration of councillors		3 670	4 025	4 467	4 794	3 863	4 567	5 331	5 651	5 990
Debt impairment	3	6 260	4 113	2 501	2 501	2 501	6 671	2 501	2 501	2 501
Depreciation and asset impairment	2	19 753	19 331	20 545	-	-	-	19 669	19 624	19 099
Finance charges		1 998	3 587	4 066	2 082	2 000	804	2 008	2 008	2 008
Bulk purchases	2	24 839	28 338	25 919	22 100	26 032	27 786	26 750	30 625	35 068
Other Materials	8	-	-	5 812	5 870	-	-	7 635	8 398	9 238
Contracted services		-	-	727	-	1 102	825	1 500	-	-
Transfers and grants		-	-	-	-	5 390	3 145	2 820	4 500	4 680
Other expenditure	4,5	25 131	27 690	44 435	30 295	33 018	36 172	33 790	27 636	22 264
Loss on disposal of PPE		-	67	12	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>114 316</b>	<b>125 677</b>	<b>148 612</b>	<b>113 522</b>	<b>124 632</b>	<b>130 436</b>	<b>152 561</b>	<b>154 420</b>	<b>157 533</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		39 504	32 673	28 809	23 703	-	-	20 571	16 549	17 265
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>20 867</b>	<b>15 760</b>	<b>(2 615)</b>	<b>22 324</b>	<b>(2 257)</b>	<b>(12 720)</b>	<b>(1 222)</b>	<b>(5 275)</b>	<b>(6 720)</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>20 867</b>	<b>15 760</b>	<b>(2 615)</b>	<b>22 324</b>	<b>(2 257)</b>	<b>(12 720)</b>	<b>(1 222)</b>	<b>(5 275)</b>	<b>(6 720)</b>

**References**

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

## Free State: Matjhabeng(FS184) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	152 398	176 827	192 977	180 514	180 514	204 950	189 179	235 161	248 470
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	390 075	394 390	436 448	664 906	664 906	434 350	746 025	835 547	882 338
Service charges - water revenue	2	180 166	214 470	232 103	196 047	196 047	346 165	203 889	212 045	223 919
Service charges - sanitation revenue	2	101 055	106 640	115 035	115 346	115 346	140 007	120 882	128 014	135 183
Service charges - refuse revenue	2	63 934	67 411	71 104	64 912	64 912	86 737	68 027	72 041	76 075
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 492	11 234	10 304	8 068	8 068	20 903	10 759	11 394	12 032
Interest earned - external investments		7 420	7 590	6 303	22 000	-	12 113	635	672	710
Interest earned - outstanding debtors		78 052	96 977	122 738	86 119	86 119	102 774	112 971	117 040	123 595
Dividends received		21	12	16	-	-	-	17	18	19
Fines		3 623	2 301	3 915	6 892	6 892	3 584	4 103	4 345	4 589
Licences and permits		8	14	38	-	-	49	40	42	44
Agency services		-	9 071	10 053	-	-	2 482	10 535	11 157	11 781
Transfers recognised - operational		405 560	438 804	428 512	417 931	417 931	419 691	406 586	380 493	363 128
Other own revenue	2	19 349	21 148	15 479	35 091	47 091	179 404	79 073	63 414	66 965
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>1 412 153</b>	<b>1 546 889</b>	<b>1 645 024</b>	<b>1 797 826</b>	<b>1 787 826</b>	<b>1 953 210</b>	<b>1 952 721</b>	<b>2 071 385</b>	<b>2 148 849</b>
<b>Expenditure By Type</b>										
Employee related costs	2	462 381	439 398	482 974	541 980	515 063	540 430	569 263	602 849	636 609
Remuneration of councillors		19 999	22 704	24 682	-	24 567	26 229	26 763	28 342	29 930
Debt impairment	3	-	272 702	275 509	344 918	109 513	-	87 983	67 866	8 933
Depreciation and asset impairment	2	290 534	272 702	275 510	-	235 405	-	192 680	203 278	214 661
Finance charges		-	111 739	132 854	95 751	-	-	168 000	168 000	168 000
Bulk purchases	2	523 814	598 046	665 245	553 797	553 797	374 328	617 810	663 927	717 042
Other Materials	8	-	-	-	159 911	158 561	38 486	-	-	-
Contracted services		-	98 413	120 426	8 000	8 000	7 948	89 090	82 819	86 148
Transfers and grants		-	27 271	29 457	-	-	-	32 850	34 788	36 736
Other expenditure	4,5	-	136 141	178 799	249 715	339 166	269 437	283 632	443 960	526 337
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 296 728</b>	<b>1 979 116</b>	<b>2 185 456</b>	<b>1 954 072</b>	<b>1 944 072</b>	<b>1 256 858</b>	<b>2 068 071</b>	<b>2 295 830</b>	<b>2 424 396</b>
<b>Surplus/(Deficit)</b>										
		115 425	(432 227)	(540 432)	(156 246)	(156 246)	696 352	(115 350)	(224 445)	(275 547)
Transfers recognised - capital		-	-	-	156 246	156 246	164 446	116 451	121 784	129 476
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>115 425</b>	<b>(432 227)</b>	<b>(540 432)</b>	<b>-</b>	<b>-</b>	<b>860 798</b>	<b>1 101</b>	<b>(102 661)</b>	<b>(146 071)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>115 425</b>	<b>(432 227)</b>	<b>(540 432)</b>	<b>-</b>	<b>-</b>	<b>860 798</b>	<b>1 101</b>	<b>(102 661)</b>	<b>(146 071)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>115 425</b>	<b>(432 227)</b>	<b>(540 432)</b>	<b>-</b>	<b>-</b>	<b>860 798</b>	<b>1 101</b>	<b>(102 661)</b>	<b>(146 071)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>115 425</b>	<b>(432 227)</b>	<b>(540 432)</b>	<b>-</b>	<b>-</b>	<b>860 798</b>	<b>1 101</b>	<b>(102 661)</b>	<b>(146 071)</b>

## References

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

Free State: Nala(FS185) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>Revenue By Source</b>										
Property rates	2	10 947	11 449	12 061	17 500	17 311	15 514	19 994	20 259	21 475
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	55 515	58 764	68 586	74 418	73 754	71 256	87 392	92 635	98 193
Service charges - water revenue	2	42 196	54 811	57 152	70 346	48 013	44 601	48 860	52 825	55 994
Service charges - sanitation revenue	2	15 652	17 066	18 003	32 529	24 697	24 268	26 243	27 817	29 486
Service charges - refuse revenue	2	22 088	24 149	25 513	27 820	26 922	24 617	29 318	31 077	32 942
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10	70	51	50	39	304	42	44	47
Interest earned - external investments		676	1 381	1 319	-	2 082	1 246	2 000	2 120	2 247
Interest earned - outstanding debtors		-	-	17	4 500	10 000	6 354	10 012	10 613	11 249
Dividends received		3 248	4	-	-	12	-	-	-	-
Fines		30	49	69	-	71	130	100	106	112
Licences and permits		-	-	2	-	1	1	1	1	1
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		123 826	203 144	195 999	132 329	133 629	127 765	125 665	123 770	123 770
Other own revenue	2	4 979	3 163	12 047	1 267	1 610	1 896	1 779	1 600	1 688
Gains on disposal of PPE		-	(19 796)	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>279 166</b>	<b>354 255</b>	<b>390 819</b>	<b>360 760</b>	<b>338 141</b>	<b>317 949</b>	<b>351 404</b>	<b>362 867</b>	<b>377 203</b>
<b>Expenditure By Type</b>										
Employee related costs	2	83 925	114 990	111 711	112 082	119 213	105 053	121 309	128 587	136 303
Remuneration of councillors		12 530	6 965	6 714	7 699	7 027	6 522	8 165	8 573	9 002
Debt impairment	3	96 133	56 337	32 217	66 644	50 609	-	48 566	50 994	53 544
Depreciation and asset impairment	2	4 747	84 320	82 385	90 000	80 000	-	79 810	83 801	88 745
Finance charges		6 507	18 009	20 913	8 000	15 776	19 109	16 000	14 700	15 435
Bulk purchases	2	74 910	74 507	86 285	98 755	95 496	93 766	105 631	114 419	123 940
Other Materials	8	3 775	2 378	4 606	7 338	2	6 015	6 822	7 224	7 622
Contracted services		5 324	28 100	14 995	15 938	12 557	14 536	12 620	13 251	13 914
Transfers and grants		27	-	32 129	22 590	25 616	24 615	41 341	39 115	41 541
Other expenditure	4,5	33 811	53 874	37 293	27 668	41 536	32 867	35 266	29 572	31 079
Loss on disposal of PPE		-	243	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>321 689</b>	<b>439 723</b>	<b>429 247</b>	<b>456 715</b>	<b>447 832</b>	<b>302 483</b>	<b>475 530</b>	<b>490 236</b>	<b>521 125</b>
<b>Surplus/(Deficit)</b>										
		(42 523)	(85 468)	(38 428)	(95 955)	(109 691)	15 466	(124 126)	(127 369)	(143 922)
Transfers recognised - capital		-	-	-	43 086	53 224	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(42 523)	(85 468)	(38 428)	(52 869)	(56 467)	15 466	(124 126)	(127 369)	(143 922)
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(42 523)</b>	<b>(85 468)</b>	<b>(38 428)</b>	<b>(52 869)</b>	<b>(56 467)</b>	<b>15 466</b>	<b>(124 126)</b>	<b>(127 369)</b>	<b>(143 922)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(42 523)</b>	<b>(85 468)</b>	<b>(38 428)</b>	<b>(52 869)</b>	<b>(56 467)</b>	<b>15 466</b>	<b>(124 126)</b>	<b>(127 369)</b>	<b>(143 922)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(42 523)</b>	<b>(85 468)</b>	<b>(38 428)</b>	<b>(52 869)</b>	<b>(56 467)</b>	<b>15 466</b>	<b>(124 126)</b>	<b>(127 369)</b>	<b>(143 922)</b>

References

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

Free State: Lejweleputswa(DC18) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates	2	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		2 877	2 425	2 819	2 145	2 151	3 251	1 890	1 760	1 846
Interest earned - outstanding debtors		1 034	770	1 142	305	375	737	95	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		96 214	99 931	103 760	108 706	108 706	108 687	115 675	116 386	117 494
Other own revenue	2	323	500	1 124	95	100	326	100	105	110
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>100 449</b>	<b>103 626</b>	<b>108 844</b>	<b>111 251</b>	<b>111 332</b>	<b>113 001</b>	<b>117 760</b>	<b>118 251</b>	<b>119 450</b>
<b>Expenditure By Type</b>										
Employee related costs	2	43 238	48 209	60 740	59 029	59 809	56 367	61 455	64 426	67 422
Remuneration of councillors		6 490	8 121	8 713	9 078	8 962	9 298	9 410	9 848	10 306
Debt impairment	3	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	7 956	7 764	3 318	6 596	6 596	6 505	7 611	8 030	8 447
Finance charges		3 107	2 840	2 583	2 321	2 321	4 033	2 022	1 666	1 253
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		7 966	4 450	4 063	6 225	5 450	3 549	5 450	5 450	5 450
Other expenditure	4,5	47 771	29 114	25 370	29 116	30 821	30 255	33 490	29 883	31 916
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>116 527</b>	<b>100 499</b>	<b>104 788</b>	<b>112 365</b>	<b>113 958</b>	<b>110 007</b>	<b>119 438</b>	<b>119 303</b>	<b>124 794</b>
<b>Surplus/(Deficit)</b>										
		(16 078)	3 127	4 056	(1 114)	(2 626)	2 994	(1 678)	(1 052)	(5 344)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>(16 078)</b>	<b>3 127</b>	<b>4 056</b>	<b>(1 114)</b>	<b>(2 626)</b>	<b>2 994</b>	<b>(1 678)</b>	<b>(1 052)</b>	<b>(5 344)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(16 078)</b>	<b>3 127</b>	<b>4 056</b>	<b>(1 114)</b>	<b>(2 626)</b>	<b>2 994</b>	<b>(1 678)</b>	<b>(1 052)</b>	<b>(5 344)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(16 078)</b>	<b>3 127</b>	<b>4 056</b>	<b>(1 114)</b>	<b>(2 626)</b>	<b>2 994</b>	<b>(1 678)</b>	<b>(1 052)</b>	<b>(5 344)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(16 078)</b>	<b>3 127</b>	<b>4 056</b>	<b>(1 114)</b>	<b>(2 626)</b>	<b>2 994</b>	<b>(1 678)</b>	<b>(1 052)</b>	<b>(5 344)</b>

**References**

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

Free State: Setsoto(FS191) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates	2	28 460	33 195	33 441	39 957	35 000	38 954	38 500	42 805	47 637
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	45 332	53 457	53 965	64 046	74 973	64 693	81 000	90 985	101 879
Service charges - water revenue	2	27 262	20 536	24 679	30 172	37 520	32 436	39 500	43 130	47 091
Service charges - sanitation revenue	2	13 412	12 623	14 497	16 770	18 600	17 838	19 800	21 582	23 524
Service charges - refuse revenue	2	15 388	14 922	17 051	19 751	21 897	21 480	26 112	28 462	31 024
Service charges - other		287	192	154	-	-	(166)	250	265	273
Rental of facilities and equipment		131	88	701	822	1 421	1 312	1 264	1 390	1 474
Interest earned - external investments		2 365	2 312	2 903	1 951	1 182	1 951	1 400	1 428	1 485
Interest earned - outstanding debtors		27 280	28 484	19 389	32 440	22 000	21 596	27 000	28 620	29 765
Dividends received		-	28	30	35	35	32	35	36	42
Fines		379	470	1 428	292	155	144	101	120	125
Licences and permits		12	8	21	40	22	1	40	44	46
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		158 221	186 157	168 448	180 030	176 542	218 685	173 679	162 688	155 016
Other own revenue	2	1 657	4 795	17 425	6 414	1 655	4 576	2 792	2 611	2 661
Gains on disposal of PPE		-	-	282	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>320 187</b>	<b>357 266</b>	<b>354 415</b>	<b>392 719</b>	<b>391 002</b>	<b>423 533</b>	<b>411 473</b>	<b>424 167</b>	<b>442 041</b>
<b>Expenditure By Type</b>										
Employee related costs	2	96 729	128 148	133 615	146 796	148 137	148 898	159 569	169 143	179 292
Remuneration of councillors		8 020	11 082	9 405	9 536	9 523	10 416	10 354	10 975	11 634
Debt impairment	3	57 536	70 598	57 168	69 000	44 000	-	44 000	44 750	42 513
Depreciation and asset impairment	2	202 372	213 475	263 680	34 782	24 782	-	25 282	22 000	29 000
Finance charges		1 879	1 265	1 041	997	892	860	3 227	3 162	3 099
Bulk purchases	2	44 284	48 437	52 562	58 242	58 242	54 341	67 561	71 614	75 911
Other Materials	8	15 263	34 823	-	-	-	-	-	-	-
Contracted services		727	-	7 259	17 162	30 535	9 857	27 629	18 574	13 574
Transfers and grants		7 894	8 133	3 877	8 728	11 480	20 046	13 180	14 498	15 368
Other expenditure	4,5	42 354	43 520	81 710	42 356	54 681	65 219	55 198	55 733	57 897
Loss on disposal of PPE		-	-	5 670	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>477 059</b>	<b>559 480</b>	<b>615 987</b>	<b>387 599</b>	<b>382 273</b>	<b>309 638</b>	<b>405 999</b>	<b>410 450</b>	<b>428 288</b>
<b>Surplus/(Deficit)</b>		<b>(156 872)</b>	<b>(202 214)</b>	<b>(261 573)</b>	<b>5 120</b>	<b>8 729</b>	<b>113 895</b>	<b>5 473</b>	<b>13 717</b>	<b>13 753</b>
Transfers recognised - capital		81 970	87 217	102 500	56 677	56 677	22 051	45 155	45 335	47 852
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>(74 902)</b>	<b>(114 997)</b>	<b>(159 072)</b>	<b>61 797</b>	<b>65 406</b>	<b>135 946</b>	<b>50 629</b>	<b>59 052</b>	<b>61 605</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(74 902)</b>	<b>(114 997)</b>	<b>(159 072)</b>	<b>61 797</b>	<b>65 406</b>	<b>135 946</b>	<b>50 629</b>	<b>59 052</b>	<b>61 605</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(74 902)</b>	<b>(114 997)</b>	<b>(159 072)</b>	<b>61 797</b>	<b>65 406</b>	<b>135 946</b>	<b>50 629</b>	<b>59 052</b>	<b>61 605</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(74 902)</b>	<b>(114 997)</b>	<b>(159 072)</b>	<b>61 797</b>	<b>65 406</b>	<b>135 946</b>	<b>50 629</b>	<b>59 052</b>	<b>61 605</b>

**References**

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

## Free State: Dihlabeng(FS192) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	67 323	66 850	76 950	83 151	83 151	79 941	90 809	96 711	102 998
Property rates - penalties and collection charges		-	-	-	-	-	1	-	-	-
Service charges - electricity revenue	2	129 197	151 055	165 400	164 983	164 983	177 346	197 638	210 484	224 166
Service charges - water revenue	2	44 654	44 801	60 652	64 291	64 291	75 079	76 461	81 431	86 724
Service charges - sanitation revenue	2	35 899	38 026	41 895	44 905	44 905	48 438	47 797	50 904	54 213
Service charges - refuse revenue	2	34 368	37 248	39 757	42 142	42 142	45 783	45 096	48 027	51 149
Service charges - other		-	-	-	-	-	1 181	-	-	-
Rental of facilities and equipment		2 953	3 556	4 055	5 355	5 355	4 086	3 951	4 208	4 481
Interest earned - external investments		9	11	11	10	10	76	-	-	-
Interest earned - outstanding debtors		19 858	23 061	27 014	26 661	26 661	37 592	35 509	37 817	40 275
Dividends received		-	5	6	-	-	1 073	-	-	-
Fines		641	4 572	5 060	11 890	11 890	7 709	9 360	9 968	10 616
Licences and permits		28	86	201	289	289	-	67	71	76
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		117 091	132 667	133 996	134 970	134 970	129 655	128 095	128 172	125 058
Other own revenue	2	5 539	10 516	11 448	21 169	21 169	5 293	9 155	9 751	10 384
Gains on disposal of PPE		-	-	-	3 180	3 180	-	1 000	1 065	1 134
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>457 560</b>	<b>512 455</b>	<b>566 444</b>	<b>602 996</b>	<b>602 996</b>	<b>613 252</b>	<b>644 937</b>	<b>678 609</b>	<b>711 273</b>
<b>Expenditure By Type</b>										
Employee related costs	2	142 829	159 638	172 725	176 074	176 074	141 451	181 626	190 707	200 243
Remuneration of councillors		12 888	13 060	12 739	12 429	12 429	11 690	12 759	13 397	14 067
Debt impairment	3	85 709	86 051	107 163	16 275	16 275	-	90 002	94 502	99 227
Depreciation and asset impairment	2	67 454	70 369	67 657	74 590	74 590	-	75 336	79 103	83 058
Finance charges		6 219	10 781	14 606	10 433	10 433	11 013	14 606	15 337	16 103
Bulk purchases	2	93 167	108 908	115 933	126 540	126 540	171 856	144 559	151 787	159 376
Other Materials	8	17 724	18 444	16 203	22 819	22 819	23 527	21 102	22 157	23 264
Contracted services		2 533	2 008	2 588	32 604	32 604	12 659	10 400	10 920	11 466
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4,5	91 067	125 151	129 080	131 232	131 232	83 676	94 548	96 444	101 286
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>519 590</b>	<b>594 410</b>	<b>638 693</b>	<b>602 996</b>	<b>602 996</b>	<b>455 872</b>	<b>644 937</b>	<b>674 353</b>	<b>708 091</b>
<b>Surplus/(Deficit)</b>										
		<b>(62 029)</b>	<b>(81 954)</b>	<b>(72 249)</b>	<b>1</b>	<b>1</b>	<b>157 379</b>	<b>(0)</b>	<b>4 256</b>	<b>3 182</b>
Transfers recognised - capital		69 039	91 313	73 196	72 103	72 103	52 581	78 008	71 027	72 925
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>7 010</b>	<b>9 359</b>	<b>947</b>	<b>72 104</b>	<b>72 104</b>	<b>209 960</b>	<b>78 008</b>	<b>75 283</b>	<b>76 107</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
		<b>7 010</b>	<b>9 359</b>	<b>947</b>	<b>72 104</b>	<b>72 104</b>	<b>209 960</b>	<b>78 008</b>	<b>75 283</b>	<b>76 107</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
		<b>7 010</b>	<b>9 359</b>	<b>947</b>	<b>72 104</b>	<b>72 104</b>	<b>209 960</b>	<b>78 008</b>	<b>75 283</b>	<b>76 107</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>7 010</b>	<b>9 359</b>	<b>947</b>	<b>72 104</b>	<b>72 104</b>	<b>209 960</b>	<b>78 008</b>	<b>75 283</b>	<b>76 107</b>

**References**

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

Free State: Nketoana(FS193) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	11 008	16 194	22 000	23 320	36 557	16 025	18 796	19 078	19 364
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	25 656	29 514	34 000	40 500	40 500	26 778	44 788	45 460	46 142
Service charges - water revenue	2	26 188	24 247	37 000	39 220	46 588	46 709	48 760	49 491	50 234
Service charges - sanitation revenue	2	11 144	11 280	17 000	18 020	22 020	22 056	24 971	25 346	25 726
Service charges - refuse revenue	2	11 605	11 484	18 324	18 958	22 958	22 050	24 350	24 715	25 086
Service charges - other		-	-	-	-	-	1	-	-	-
Rental of facilities and equipment		324	415	416	403	-	749	409	415	421
Interest earned - external investments		963	1 501	400	425	500	787	644	654	655
Interest earned - outstanding debtors		15 529	16 416	17 700	18 762	20 600	19 855	12 000	12 180	12 363
Dividends received		-	-	-	-	-	-	-	-	-
Fines		196	116	75	180	-	122	180	183	185
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		93 690	117 791	81 558	82 649	82 649	62 740	84 163	85 425	86 707
Other own revenue	2	20 837	3 651	2 511	904	13 211	52 058	51 868	41 895	41 923
Gains on disposal of PPE		-	-	523	-	-	110	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>217 140</b>	<b>232 610</b>	<b>231 507</b>	<b>243 341</b>	<b>285 583</b>	<b>270 041</b>	<b>310 929</b>	<b>304 842</b>	<b>308 806</b>
<b>Expenditure By Type</b>										
Employee related costs	2	46 121	57 013	61 004	60 352	59 099	71 512	71 987	73 067	74 163
Remuneration of councillors		4 827	4 925	5 669	6 243	6 161	7 469	6 530	6 628	6 728
Debt impairment	3	43 156	44 402	99 441	33 020	43 234	39 675	40 316	41 929	42 590
Depreciation and asset impairment	2	63 963	64 736	64 211	70 995	70 995	63 821	64 000	66 560	69 222
Finance charges		1 419	2 254	2 413	2 800	2 800	779	1 200	1 218	1 236
Bulk purchases	2	17 391	28 835	34 230	36 724	39 723	52 551	50 434	51 191	51 959
Other Materials	8	10 511	9 008	11 914	10 832	11 327	14 703	10 898	11 061	11 227
Contracted services		-	12 623	13 486	10 091	10 091	2 563	6 930	6 892	6 995
Transfers and grants		-	-	-	17 903	-	941	22 499	24 841	27 429
Other expenditure	4,5	34 349	43 455	30 875	31 876	79 621	165 245	38 978	39 562	40 156
Loss on disposal of PPE		180	145	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>221 916</b>	<b>267 396</b>	<b>323 243</b>	<b>280 835</b>	<b>323 051</b>	<b>419 261</b>	<b>313 773</b>	<b>322 950</b>	<b>331 705</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		27 745	42 018	49 297	61 022	56 022	30 854	62 773	63 715	76 750
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>22 968</b>	<b>7 232</b>	<b>(42 439)</b>	<b>23 528</b>	<b>18 554</b>	<b>(118 366)</b>	<b>59 929</b>	<b>45 607</b>	<b>53 851</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>22 968</b>	<b>7 232</b>	<b>(42 439)</b>	<b>23 528</b>	<b>18 554</b>	<b>(118 366)</b>	<b>59 929</b>	<b>45 607</b>	<b>53 851</b>

References

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



Free State: Maluti-a-Phofung(FS194) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>Revenue By Source</b>										
Property rates	2	172 501	147 150	167 544	204 500	141 690	(4 127)	267 000	280 350	294 368
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	231 467	230 006	253 150	400 000	450 000	367 837	502 000	527 071	553 394
Service charges - water revenue	2	52 543	50 191	61 987	70 500	86 600	58 559	90 930	95 477	100 250
Service charges - sanitation revenue	2	26 130	28 885	31 329	33 000	38 000	28 224	39 900	41 895	43 990
Service charges - refuse revenue	2	20 899	21 346	21 688	25 000	29 000	22 160	32 000	33 600	35 280
Service charges - other		39 071	34 198	53 925	56 621	56 621	-	59 906	63 200	66 550
Rental of facilities and equipment		922	1 000	968	1 621	942	770	1 419	1 490	1 565
Interest earned - external investments		2 018	1 903	2 805	2 000	2 500	812	2 500	2 625	2 756
Interest earned - outstanding debtors		30 614	21 776	23 362	30 000	25 000	14 574	20 000	21 000	22 050
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5 047	938	843	3 500	1 350	607	20 000	21 000	22 050
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		318 770	348 013	365 116	491 688	491 688	350 932	569 484	589 792	606 426
Other own revenue	2	806 250	90 995	85 067	82 399	88 055	10 614	493 979	518 678	544 612
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>1 706 232</b>	<b>976 401</b>	<b>1 067 784</b>	<b>1 400 830</b>	<b>1 411 446</b>	<b>850 961</b>	<b>2 099 119</b>	<b>2 196 178</b>	<b>2 293 291</b>
<b>Expenditure By Type</b>										
Employee related costs	2	256 142	259 274	308 551	351 445	337 761	353 117	373 064	391 149	410 423
Remuneration of councillors		17 502	19 390	20 134	22 100	21 335	21 596	23 643	24 825	26 066
Debt impairment	3	96 509	56 209	183 813	15 000	7 000	4	50 000	52 500	55 125
Depreciation and asset impairment	2	458 715	214 697	215 725	150 000	103 200	-	179 110	188 250	197 838
Finance charges		7 463	7 583	5 769	6 000	7 600	6 066	6 000	6 300	6 615
Bulk purchases	2	374 012	353 257	282 062	368 474	407 072	108 255	639 274	671 361	703 805
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		42 262	122 159	79 388	65 000	84 540	80 853	78 700	77 070	80 924
Transfers and grants		74 387	77 723	80 000	88 500	88 500	86 889	255 396	230 955	240 302
Other expenditure	4,5	993 936	339 164	341 380	329 310	351 239	247 358	348 131	367 263	387 687
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>2 320 927</b>	<b>1 449 457</b>	<b>1 516 822</b>	<b>1 395 829</b>	<b>1 408 246</b>	<b>904 137</b>	<b>1 953 319</b>	<b>2 009 673</b>	<b>2 108 785</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		294 380	286 990	280 400	253 309	276 402	198 377	304 865	273 608	282 447
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(320 316)	(186 066)	(168 637)	258 310	279 602	145 202	450 665	460 113	466 953
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(320 316)</b>	<b>(186 066)</b>	<b>(168 637)</b>	<b>258 310</b>	<b>279 602</b>	<b>145 202</b>	<b>450 665</b>	<b>460 113</b>	<b>466 953</b>

References

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

Free State: Phumelela(FS195) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>Revenue By Source</b>										
Property rates	2	6 075	7 483	7 799	7 886	7 802	18 869	22 545	23 875	25 212
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	6 506	6 797	7 062	13 785	7 724	5 460	9 425	12 390	13 799
Service charges - water revenue	2	7 247	4 166	5 692	6 533	8 790	5 665	11 436	12 942	9 979
Service charges - sanitation revenue	2	5 171	5 642	7 032	7 145	7 145	5 699	12 790	13 544	14 303
Service charges - refuse revenue	2	5 054	5 987	6 869	5 814	5 819	5 652	13 057	13 827	14 601
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 299	602	990	1 393	1 308	707	1 915	2 028	2 141
Interest earned - external investments		896	672	546	543	232	356	222	235	248
Interest earned - outstanding debtors		2 697	3 539	6 507	574	9 856	7 053	10 937	11 790	11 528
Dividends received		-	-	-	-	-	-	-	-	-
Fines		96	108	64	67	66	47	66	70	74
Licences and permits		29	17	17	23	23	11	18	19	20
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		53 117	59 449	59 290	63 099	62 266	62 004	64 267	61 992	61 117
Other own revenue	2	7 204	490	721	3 024	649	1 681	1 648	1 548	1 680
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>95 391</b>	<b>94 951</b>	<b>102 590</b>	<b>109 886</b>	<b>111 679</b>	<b>113 202</b>	<b>148 372</b>	<b>154 260</b>	<b>154 704</b>
<b>Expenditure By Type</b>										
Employee related costs	2	28 048	44 482	47 037	51 529	48 814	43 014	53 099	55 796	58 907
Remuneration of councillors		4 221	4 447	4 549	5 190	5 111	4 114	4 348	4 609	4 886
Debt impairment	3	20 012	16 929	21 784	-	-	-	4 814	6 368	6 725
Depreciation and asset impairment	2	27 058	26 377	20 396	-	-	-	3 876	4 105	4 335
Finance charges		1 187	2 027	2 862	-	-	-	891	944	997
Bulk purchases	2	16 106	17 602	18 164	15 619	17 706	16 291	18 801	19 910	21 025
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		2 470	8 176	9 148	4 200	1 772	3 798	3 500	3 707	3 914
Transfers and grants		-	-	-	-	-	5 188	-	-	-
Other expenditure	4,5	26 153	30 013	25 633	30 375	38 267	36 266	58 005	63 791	51 549
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>125 255</b>	<b>150 053</b>	<b>149 573</b>	<b>106 913</b>	<b>111 671</b>	<b>108 671</b>	<b>147 333</b>	<b>159 229</b>	<b>152 337</b>
<b>Surplus/(Deficit)</b>										
		(29 863)	(55 102)	(46 983)	2 973	9	4 532	1 039	(4 969)	2 367
Transfers recognised - capital		30 085	60 474	48 745	-	-	2 867	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		222	5 373	1 761	2 973	9	7 399	1 039	(4 969)	2 367
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
		222	5 373	1 761	2 973	9	7 399	1 039	(4 969)	2 367
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>										
		222	5 373	1 761	2 973	9	7 399	1 039	(4 969)	2 367
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>222</b>	<b>5 373</b>	<b>1 761</b>	<b>2 973</b>	<b>9</b>	<b>7 399</b>	<b>1 039</b>	<b>(4 969)</b>	<b>2 367</b>

References

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

Free State: Mantsopa(FS196) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates	2	10 762	11 825	12 668	16 086	16 086	12 403	13 850	14 819	15 856
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	24 600	29 135	38 956	34 977	34 977	25 028	42 410	45 378	48 555
Service charges - water revenue	2	19 614	39 742	22 755	36 320	36 320	55 980	37 647	40 282	43 102
Service charges - sanitation revenue	2	13 829	15 145	17 849	22 689	22 689	14 900	21 442	22 943	24 549
Service charges - refuse revenue	2	8 019	8 675	10 153	12 704	12 704	8 499	12 769	13 663	14 619
Service charges - other		-	-	-	-	-	(109)	-	-	-
Rental of facilities and equipment		940	2 838	1 028	1 113	1 113	976	1 259	1 347	1 441
Interest earned - external investments		106	227	531	200	200	517	571	611	654
Interest earned - outstanding debtors		12 662	16 046	18 869	20 000	20 000	18 256	25 000	26 750	28 623
Dividends received		24	40	25	20	20	27	20	21	23
Fines		89	129	491	150	150	19	574	614	657
Licences and permits		0	0	1	-	-	1	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		64 219	71 198	70 125	73 420	73 420	43 853	76 750	70 526	68 950
Other own revenue	2	605	4 903	2 114	429	429	851	601	643	688
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>155 468</b>	<b>199 903</b>	<b>195 566</b>	<b>218 108</b>	<b>218 108</b>	<b>181 201</b>	<b>232 892</b>	<b>237 597</b>	<b>247 717</b>
<b>Expenditure By Type</b>										
Employee related costs	2	48 719	52 539	60 473	71 968	71 968	65 012	73 028	78 140	83 610
Remuneration of councillors		4 270	4 889	4 909	5 715	5 715	5 440	6 290	6 731	7 202
Debt impairment	3	10 694	95 997	48 773	20 090	20 090	-	50 820	52 183	49 323
Depreciation and asset impairment	2	24 328	30 004	23 795	11 991	11 991	-	4 251	4 549	4 868
Finance charges		994	814	888	512	512	319	-	-	-
Bulk purchases	2	26 226	29 954	30 796	33 647	33 647	34 223	37 476	40 099	42 906
Other Materials	8	10 015	6 410	11 096	8 400	8 400	3 751	8 281	8 861	9 481
Contracted services		994	-	1 806	-	-	11 956	3 000	-	-
Transfers and grants		10 700	12 822	5 662	-	-	12 165	10 020	9 279	9 929
Other expenditure	4,5	39 062	46 810	20 669	60 513	60 513	29 106	36 579	33 875	36 246
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>176 002</b>	<b>280 239</b>	<b>208 868</b>	<b>212 836</b>	<b>212 836</b>	<b>161 972</b>	<b>229 745</b>	<b>233 717</b>	<b>243 565</b>
<b>Surplus/(Deficit)</b>										
		(20 533)	(80 336)	(13 301)	5 272	5 272	19 229	3 147	3 881	4 152
Transfers recognised - capital		24 215	34 244	25 930	-	-	23 816	43 457	23 248	21 935
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	3 506	3 506	-	-	-	-
		<b>3 682</b>	<b>(46 092)</b>	<b>12 629</b>	<b>8 777</b>	<b>8 777</b>	<b>43 045</b>	<b>46 603</b>	<b>27 129</b>	<b>26 087</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>3 682</b>	<b>(46 092)</b>	<b>12 629</b>	<b>8 777</b>	<b>8 777</b>	<b>43 045</b>	<b>46 603</b>	<b>27 129</b>	<b>26 087</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3 682</b>	<b>(46 092)</b>	<b>12 629</b>	<b>8 777</b>	<b>8 777</b>	<b>43 045</b>	<b>46 603</b>	<b>27 129</b>	<b>26 087</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>3 682</b>	<b>(46 092)</b>	<b>12 629</b>	<b>8 777</b>	<b>8 777</b>	<b>43 045</b>	<b>46 603</b>	<b>27 129</b>	<b>26 087</b>

**References**

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

## Free State: Thabo Mofutsanyana(DC19) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		2 099	2 519	2 473	1 970	2 544	2 149	2 545	2 799	2 980
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		94 082	83 402	86 207	92 297	98 065	96 420	102 591	103 067	103 527
Other own revenue	2	23	42	248	759	27 968	12 187	3 708	611	657
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>96 204</b>	<b>85 963</b>	<b>88 928</b>	<b>95 026</b>	<b>128 577</b>	<b>110 756</b>	<b>108 844</b>	<b>106 477</b>	<b>107 164</b>
<b>Expenditure By Type</b>										
Employee related costs	2	27 734	35 344	40 951	45 688	46 668	46 369	47 627	50 556	53 513
Remuneration of councillors		7 592	7 092	9 044	7 904	8 441	9 671	9 080	9 638	10 202
Debt impairment	3	1 862	-	48	-	-	-	-	-	-
Depreciation and asset impairment	2	1 362	1 202	1 332	1 452	1 751	-	523	401	437
Finance charges		336	249	42	70	-	72	75	76	80
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other Materials	8	1 445	925	1 490	730	1 480	1 307	900	2 550	2 778
Contracted services		1 934	949	2 209	1 700	1 398	1 402	1 000	1 200	1 300
Transfers and grants		-	24 888	19 368	-	20 371	16 437	-	-	-
Other expenditure	4,5	28 897	40 581	19 503	30 428	42 109	48 949	49 639	42 056	38 854
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>71 162</b>	<b>111 231</b>	<b>93 986</b>	<b>87 971</b>	<b>122 219</b>	<b>124 207</b>	<b>108 844</b>	<b>106 477</b>	<b>107 164</b>
<b>Surplus/(Deficit)</b>										
		25 042	(25 267)	(5 058)	7 055	6 359	(13 451)	(0)	(0)	(0)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	(7 055)	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>25 042</b>	<b>(25 267)</b>	<b>(5 058)</b>	<b>(0)</b>	<b>6 359</b>	<b>(13 451)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>25 042</b>	<b>(25 267)</b>	<b>(5 058)</b>	<b>(0)</b>	<b>6 359</b>	<b>(13 451)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>25 042</b>	<b>(25 267)</b>	<b>(5 058)</b>	<b>(0)</b>	<b>6 359</b>	<b>(13 451)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>25 042</b>	<b>(25 267)</b>	<b>(5 058)</b>	<b>(0)</b>	<b>6 359</b>	<b>(13 451)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

**References**

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

## Free State: Mqhaka(FS201) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	38 800	42 026	36 337	51 193	51 193	47 516	61 895	65 547	69 217
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	164 519	193 931	211 392	250 253	250 253	234 223	279 032	295 495	312 043
Service charges - water revenue	2	49 813	72 735	75 237	87 317	87 317	82 220	93 086	98 578	103 606
Service charges - sanitation revenue	2	15 322	21 706	23 311	24 481	24 481	25 833	25 950	27 481	29 020
Service charges - refuse revenue	2	9 858	12 264	13 286	16 878	16 878	17 142	21 968	23 264	24 567
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		4 523	4 191	4 112	3 301	3 301	3 749	4 822	5 106	5 392
Interest earned - external investments		669	970	2 788	530	530	-	1 059	1 121	1 184
Interest earned - outstanding debtors		5 038	4 815	5 004	4 000	4 000	8 256	4 323	4 578	4 834
Dividends received		14	8	12	-	-	-	-	-	-
Fines		894	975	862	907	907	1 045	860	911	962
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		150 338	166 757	167 336	705	705	82 515	163 700	173 358	183 066
Other own revenue	2	5 988	13 144	9 326	8 005	8 005	10 135	9 820	10 400	10 982
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>445 776</b>	<b>533 522</b>	<b>549 005</b>	<b>447 570</b>	<b>447 570</b>	<b>512 634</b>	<b>666 515</b>	<b>705 840</b>	<b>744 875</b>
<b>Expenditure By Type</b>										
Employee related costs	2	150 574	155 472	162 115	187 363	187 363	164 281	198 144	209 835	221 585
Remuneration of councillors		14 128	14 837	16 285	17 412	17 412	16 751	17 341	18 364	19 393
Debt impairment	3	19 102	(48 109)	46 384	-	-	-	14 300	15 144	15 992
Depreciation and asset impairment	2	252 050	250 021	175 721	24 000	24 000	4 183	25 344	25 344	25 344
Finance charges		17 582	10 417	9 886	-	-	-	3 590	3 802	4 015
Bulk purchases	2	142 222	164 986	173 052	191 137	191 137	182 693	215 268	227 969	240 735
Other Materials	8	-	-	-	47 688	47 688	30 086	-	-	-
Contracted services		8 465	10 038	11 620	11 540	11 540	17 135	22 890	24 241	25 598
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4,5	102 422	98 865	114 327	94 317	94 317	73 680	168 633	178 583	188 583
Loss on disposal of PPE		82	880	34	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>706 628</b>	<b>657 408</b>	<b>709 424</b>	<b>573 456</b>	<b>573 456</b>	<b>488 809</b>	<b>665 510</b>	<b>703 280</b>	<b>741 245</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		48 201	62 143	95 329	-	-	-	105 686	52 903	55 866
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(212 652)	(61 743)	(65 090)	(125 886)	(125 886)	23 826	106 691	55 463	59 496
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>										
Attributable to minorities		(212 652)	(61 743)	(65 090)	(125 886)	(125 886)	23 826	106 691	55 463	59 496
<b>Surplus/(Deficit) attributable to municipality</b>										
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(212 652)</b>	<b>(61 743)</b>	<b>(65 090)</b>	<b>(125 886)</b>	<b>(125 886)</b>	<b>23 826</b>	<b>106 691</b>	<b>55 463</b>	<b>59 496</b>

**References**

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

## Free State: Ngwathe(FS203) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	68 562	48 723	42 923	51 297	51 297	45 127	56 633	59 918	63 094
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	70 468	132 624	126 136	145 557	145 557	123 605	162 077	184 768	210 635
Service charges - water revenue	2	31 208	67 638	134 474	40 111	40 211	62 068	42 543	45 010	47 401
Service charges - sanitation revenue	2	28 433	30 205	25 998	37 057	37 057	28 221	41 343	43 741	46 276
Service charges - refuse revenue	2	24 757	25 692	29 084	35 148	35 148	26 830	37 186	39 343	41 624
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		252	2 290	312	1 420	1 951	2 416	2 477	2 621	2 760
Interest earned - external investments		575	1 435	2 057	2 757	1 757	895	1 858	1 966	2 070
Interest earned - outstanding debtors		17 103	20 008	28 301	2 500	2 500	35 717	12 645	13 378	14 087
Dividends received		-	-	-	-	-	-	7	8	8
Fines		775	1 097	826	1 000	1 400	655	3 846	4 069	4 290
Licences and permits		-	-	-	1	1	-	1	1	1
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		163 319	156 259	147 282	163 765	163 765	120 024	162 761	159 080	158 359
Other own revenue	2	2 137	1 728	1 628	3 074	3 905	1 760	7 434	7 865	8 283
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>407 589</b>	<b>487 697</b>	<b>539 021</b>	<b>483 685</b>	<b>484 547</b>	<b>447 318</b>	<b>530 812</b>	<b>561 768</b>	<b>598 888</b>
<b>Expenditure By Type</b>										
Employee related costs	2	119 273	177 184	175 491	138 928	145 144	176 775	156 859	165 486	174 256
Remuneration of councillors		8 615	9 047	10 084	10 442	10 442	10 709	11 073	11 682	12 301
Debt impairment	3	49 058	59 461	43 331	40 000	40 000	-	42 320	44 648	47 014
Depreciation and asset impairment	2	98 144	97 195	101 495	95 000	95 000	-	95 000	100 225	105 537
Finance charges		8 995	3 274	1 827	3 000	3 000	760	1 000	1 055	1 111
Bulk purchases	2	114 069	128 866	149 690	163 401	163 401	70 130	248 614	282 145	320 269
Other Materials	8	-	-	-	10 100	10 099	11 054	9 500	10 023	10 554
Contracted services		9 880	8 507	4 677	15 300	15 781	1 723	16 260	17 154	18 063
Transfers and grants		-	-	-	38 526	38 526	-	44 879	59 937	63 113
Other expenditure	4,5	94 837	123 696	103 673	72 764	66 067	122 030	42 527	43 709	46 026
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>502 872</b>	<b>607 229</b>	<b>590 268</b>	<b>587 461</b>	<b>587 461</b>	<b>393 181</b>	<b>668 031</b>	<b>736 063</b>	<b>798 244</b>
<b>Surplus/(Deficit)</b>										
		(95 282)	(119 532)	(51 246)	(103 776)	(102 914)	54 136	(137 219)	(174 295)	(199 356)
Transfers recognised - capital		-	45 939	-	44 881	47 252	60 641	43 637	46 175	48 480
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(95 282)	(73 592)	(51 246)	(58 895)	(55 662)	114 777	(93 582)	(128 120)	(150 876)
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(95 282)</b>	<b>(73 592)</b>	<b>(51 246)</b>	<b>(58 895)</b>	<b>(55 662)</b>	<b>114 777</b>	<b>(93 582)</b>	<b>(128 120)</b>	<b>(150 876)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(95 282)</b>	<b>(73 592)</b>	<b>(51 246)</b>	<b>(58 895)</b>	<b>(55 662)</b>	<b>114 777</b>	<b>(93 582)</b>	<b>(128 120)</b>	<b>(150 876)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(95 282)</b>	<b>(73 592)</b>	<b>(51 246)</b>	<b>(58 895)</b>	<b>(55 662)</b>	<b>114 777</b>	<b>(93 582)</b>	<b>(128 120)</b>	<b>(150 876)</b>

**References**

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

## Free State: Metsimaholo(FS204) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	86 652	92 485	105 296	102 114	111 014	115 499	107 386	113 292	119 296
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	137 388	164 079	179 303	219 951	219 951	188 078	243 223	267 546	294 300
Service charges - water revenue	2	141 717	159 701	179 907	276 185	273 185	247 691	307 067	324 059	341 236
Service charges - sanitation revenue	2	18 996	19 990	21 737	22 837	22 837	22 052	24 250	25 583	26 939
Service charges - refuse revenue	2	25 259	27 526	29 606	39 978	39 978	31 393	35 618	37 577	39 569
Service charges - other		5 116	6 743	11 487	9 136	-	-	8 313	8 751	8 857
Rental of facilities and equipment		4 727	4 514	4 858	5 002	5 002	4 549	5 272	5 658	6 091
Interest earned - external investments		2 357	1 543	1 694	2 400	1 300	1 434	2 000	2 000	2 000
Interest earned - outstanding debtors		19 203	13 900	17 139	18 600	15 300	15 092	18 171	18 940	19 745
Dividends received		59	-	-	-	-	-	-	-	-
Fines		6 308	4 194	15 855	5 023	5 023	2 074	6 024	5 575	5 576
Licences and permits		66	120	146	172	172	141	181	191	201
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		91 482	97 822	104 642	118 259	116 282	117 425	125 831	141 244	156 463
Other own revenue	2	4 379	4 778	2 858	4 329	14 251	11 175	5 860	6 070	6 384
Gains on disposal of PPE		728	4 132	3 036	5 000	5 000	548	5 000	1 000	5 925
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>544 438</b>	<b>601 528</b>	<b>677 563</b>	<b>828 986</b>	<b>829 295</b>	<b>757 151</b>	<b>894 195</b>	<b>957 485</b>	<b>1 032 582</b>
<b>Expenditure By Type</b>										
Employee related costs	2	159 027	170 173	188 370	207 771	196 010	173 893	222 959	233 739	254 911
Remuneration of councillors		11 916	12 102	13 152	14 685	14 685	13 796	15 519	16 590	17 734
Debt impairment	3	79 874	62 594	91 918	64 300	64 300	64 300	84 279	71 406	63 126
Depreciation and asset impairment	2	59 179	43 309	32 887	62 640	50 221	57 443	70 084	76 600	81 710
Finance charges		3 312	1 174	2 648	3 034	3 861	1 747	2 331	1 900	1 423
Bulk purchases	2	204 194	235 118	255 573	318 550	318 550	246 723	324 864	363 809	407 534
Other Materials	8	24 327	23 608	15 182	30 685	27 232	19 690	33 537	35 040	36 538
Contracted services		15 952	20 022	23 972	29 660	87 646	72 616	33 601	35 881	38 244
Transfers and grants		17 690	30 958	32 193	40 388	31 757	9 899	37 745	42 226	45 141
Other expenditure	4,5	66 150	62 909	63 625	96 792	84 847	69 651	107 053	121 056	120 918
Loss on disposal of PPE		7 030	5 975	1 636	-	-	407	-	-	-
<b>Total Expenditure</b>		<b>648 653</b>	<b>667 942</b>	<b>721 155</b>	<b>868 506</b>	<b>879 110</b>	<b>730 165</b>	<b>931 972</b>	<b>998 247</b>	<b>1 067 279</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		40 873	67 136	83 124	60 731	52 708	-	78 855	69 238	58 060
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		(63 342)	722	39 532	21 211	2 893	26 986	41 077	28 476	23 363
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(63 342)</b>	<b>722</b>	<b>39 532</b>	<b>21 211</b>	<b>2 893</b>	<b>26 986</b>	<b>41 077</b>	<b>28 476</b>	<b>23 363</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(63 342)</b>	<b>722</b>	<b>39 532</b>	<b>21 211</b>	<b>2 893</b>	<b>26 986</b>	<b>41 077</b>	<b>28 476</b>	<b>23 363</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(63 342)</b>	<b>722</b>	<b>39 532</b>	<b>21 211</b>	<b>2 893</b>	<b>26 986</b>	<b>41 077</b>	<b>28 476</b>	<b>23 363</b>

**References**

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

## Free State: Mafube(FS205) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	19 167	16 322	19 474	16 040	16 449	21 205	25 612	27 149	28 778
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	25 045	-	(102)	-	-	-	-	-	-
Service charges - water revenue	2	17 514	14 825	16 770	16 032	13 905	27 945	21 791	23 099	24 484
Service charges - sanitation revenue	2	12 535	14 328	15 313	13 328	11 560	15 317	16 770	17 776	18 843
Service charges - refuse revenue	2	11 465	12 923	13 862	15 868	13 763	11 125	12 176	12 907	13 681
Service charges - other		857	1 147	1 275	-	-	8 993	0	0	0
Rental of facilities and equipment		181	151	543	-	212	-	225	238	252
Interest earned - external investments		245	160	123	450	546	-	579	613	650
Interest earned - outstanding debtors		8 922	7 355	12 876	2 851	17 625	-	18 682	19 803	20 992
Dividends received		-	-	-	-	-	-	-	-	-
Fines		218	134	74	3 180	3 180	-	3 371	3 573	3 787
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		71 806	80 799	76 355	79 412	80 239	-	82 392	79 168	77 628
Other own revenue	2	4 202	6 868	2 929	7 092	5 142	6 788	5 451	5 778	6 124
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>172 157</b>	<b>155 012</b>	<b>159 491</b>	<b>154 253</b>	<b>162 621</b>	<b>91 373</b>	<b>187 049</b>	<b>190 104</b>	<b>195 220</b>
<b>Expenditure By Type</b>										
Employee related costs	2	54 871	66 470	69 616	72 820	74 135	29 707	77 396	80 995	84 762
Remuneration of councillors		5 097	5 421	5 235	4 926	4 926	-	5 143	5 382	5 632
Debt impairment	3	9 431	40 276	37 976	3 308	3 308	-	3 470	3 675	3 881
Depreciation and asset impairment	2	120 149	123 677	122 993	1 201	1 201	-	1 500	1 589	1 677
Finance charges		7 862	7 279	6 567	255	5 990	-	3 198	3 387	3 576
Bulk purchases	2	36 779	9 169	27 715	12 443	5 000	17 362	7 000	6 042	7 934
Other Materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	2 717	-	-	2 200	2 330	2 460
Transfers and grants		7 709	7 529	6 747	15 000	8 500	-	10 000	10 590	11 183
Other expenditure	4,5	49 540	49 695	35 648	50 062	94 677	39 580	60 651	62 052	65 471
Loss on disposal of PPE		-	-	-	-	10 169	-	-	-	-
<b>Total Expenditure</b>		<b>291 436</b>	<b>309 516</b>	<b>312 497</b>	<b>162 731</b>	<b>207 905</b>	<b>86 648</b>	<b>170 558</b>	<b>176 041</b>	<b>186 577</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		34 291	31 499	19 820	51 718	-	-	25 811	29 537	30 624
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>(84 988)</b>	<b>(123 005)</b>	<b>(133 185)</b>	<b>43 240</b>	<b>(45 284)</b>	<b>4 725</b>	<b>42 302</b>	<b>43 600</b>	<b>39 267</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(84 988)</b>	<b>(123 005)</b>	<b>(133 185)</b>	<b>43 240</b>	<b>(45 284)</b>	<b>4 725</b>	<b>42 302</b>	<b>43 600</b>	<b>39 267</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(84 988)</b>	<b>(123 005)</b>	<b>(133 185)</b>	<b>43 240</b>	<b>(45 284)</b>	<b>4 725</b>	<b>42 302</b>	<b>43 600</b>	<b>39 267</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(84 988)</b>	<b>(123 005)</b>	<b>(133 185)</b>	<b>43 240</b>	<b>(45 284)</b>	<b>4 725</b>	<b>42 302</b>	<b>43 600</b>	<b>39 267</b>

**References**

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



## Free State: Fezile Dabi(DC20) - REVIEW - Table A4 Budgeted Financial Performance for 4th Quarter ended 30 June 2015 (Figures Finalised as at 2015/10/13)

Description	Ref	2011/12	2012/13	2013/14	Current year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Preliminary Outcome	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
R thousands										
<b>Revenue By Source</b>										
Property rates	2	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		10 462	9 420	8 571	5 009	7 778	7 130	4 200	-	-
Interest earned - outstanding debtors		5	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		129 393	134 396	137 375	142 499	143 499	60 695	145 354	-	-
Other own revenue	2	2 545	1 701	4 760	2 741	4 216	(3 494)	187	-	-
Gains on disposal of PPE		-	-	78	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		<b>142 405</b>	<b>145 517</b>	<b>150 784</b>	<b>150 249</b>	<b>155 494</b>	<b>64 331</b>	<b>149 741</b>	<b>-</b>	<b>-</b>
<b>Expenditure By Type</b>										
Employee related costs	2	53 018	59 070	67 714	87 390	53 687	77 661	88 191	93 482	98 156
Remuneration of councillors		5 415	5 965	5 983	7 586	7 586	6 235	8 083	8 568	9 082
Debt impairment	3	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	3 634	3 741	4 306	4 800	4 800	12 997	5 900	5 900	5 900
Finance charges		3 488	2 923	376	4 500	350	(53 345)	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other Materials	8	642	718	1 589	2 312	1 618	-	2 421	2 566	2 694
Contracted services		12 898	6 232	3 915	7 520	9 261	5 539	6 600	4 240	4 452
Transfers and grants		505	190	12 135	29 483	29 483	34 346	3 039	2 119	2 225
Other expenditure	4,5	44 211	50 392	63 285	63 471	76 668	84 310	52 551	55 862	58 425
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>123 811</b>	<b>129 230</b>	<b>159 304</b>	<b>207 062</b>	<b>183 451</b>	<b>167 743</b>	<b>166 784</b>	<b>172 736</b>	<b>180 933</b>
<b>Surplus/(Deficit)</b>										
		<b>18 593</b>	<b>16 287</b>	<b>(8 521)</b>	<b>(56 814)</b>	<b>(27 958)</b>	<b>(103 412)</b>	<b>(17 043)</b>	<b>(172 736)</b>	<b>(180 933)</b>
Transfers recognised - capital		-	-	-	-	-	74 508	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
		<b>18 593</b>	<b>16 287</b>	<b>(8 521)</b>	<b>(56 814)</b>	<b>(27 958)</b>	<b>(28 904)</b>	<b>(17 043)</b>	<b>(172 736)</b>	<b>(180 933)</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>										
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>18 593</b>	<b>16 287</b>	<b>(8 521)</b>	<b>(56 814)</b>	<b>(27 958)</b>	<b>(28 904)</b>	<b>(17 043)</b>	<b>(172 736)</b>	<b>(180 933)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>18 593</b>	<b>16 287</b>	<b>(8 521)</b>	<b>(56 814)</b>	<b>(27 958)</b>	<b>(28 904)</b>	<b>(17 043)</b>	<b>(172 736)</b>	<b>(180 933)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>18 593</b>	<b>16 287</b>	<b>(8 521)</b>	<b>(56 814)</b>	<b>(27 958)</b>	<b>(28 904)</b>	<b>(17 043)</b>	<b>(172 736)</b>	<b>(180 933)</b>

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