

Summary - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15            | 2015/16            | 2016/17            | Current year 2017/18 |                    |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome    | Audited Outcome    | Audited Outcome    | Original Budget      | Adjusted Budget    | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                    |                    |                    |                      |                    |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                    |                    |                    |                      |                    |                    |   |                     |                     |
| Property rates   | 2        | 30 909 737         | 33 613 604         | 36 160 346         | 40 388 938           | 40 694 251         | 40 694 251         | 44 281 816  | 47 575 493          | 51 056 650          |
| Property rates - penalties and collection charges                  |          | 88 405             | 100 917            | 63 725             | 102 234              | 20 829             | 20 829             | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 59 419 530         | 64 844 503         | 69 975 138         | 72 616 264           | 72 011 504         | 72 011 504         | 76 464 506  | 82 435 104          | 88 785 950          |
| Service charges - water revenue                                    | 2        | 16 631 408         | 18 803 122         | 20 318 184         | 24 650 310           | 22 579 719         | 22 579 719         | 25 723 914  | 29 206 671          | 32 282 536          |
| Service charges - sanitation revenue                               | 2        | 7 392 578          | 7 807 207          | 8 453 065          | 10 526 057           | 9 827 288          | 9 827 288          | 11 055 339  | 12 542 832          | 13 819 343          |
| Service charges - refuse revenue                                   | 2        | 5 238 093          | 5 433 306          | 6 051 650          | 6 691 879            | 6 449 866          | 6 449 866          | 7 012 797   | 7 565 318           | 8 176 078           |
| Service charges - other  |          | 1 335 848          | 1 607 566          | 1 523 221          | 864 805              | 981 762            | 981 762            | 595 294   | 628 535             | 664 785             |
| Rental of facilities and equipment                                 |          | 1 401 879          | 1 401 619          | 1 510 892          | 1 823 291            | 2 068 971          | 2 068 971          | 2 223 098   | 2 380 033           | 2 555 407           |
| Interest earned - external investments                             |          | 2 159 863          | 2 861 044          | 3 032 351          | 3 135 983            | 2 444 369          | 2 444 369          | 2 523 553   | 2 605 483           | 2 691 830           |
| Interest earned - outstanding debtors                              |          | 1 699 823          | 1 967 034          | 2 160 649          | 2 121 259            | 2 378 075          | 2 378 075          | 2 589 700   | 2 736 001           | 2 893 763           |
| Dividends received   |          | 291                | 77                 | 341                | 90                   | 90                 | 90                 | 93  | 95                  | 96                  |
| Fines  |          | 2 456 022          | 2 913 573          | 2 687 722          | 2 931 831            | 2 499 324          | 2 499 324          | 2 677 758   | 2 837 077           | 3 006 268           |
| Licences and permits   |          | 205 226            | 206 611            | 223 083            | 238 693              | 508 039            | 508 039            | 535 054   | 566 020             | 598 838             |
| Agency services  |          | 647 843            | 691 594            | 724 513            | 1 271 974            | 926 336            | 926 336            | 997 971   | 1 054 668           | 1 121 796           |
| Transfers recognised - operational                                 |          | 22 226 272         | 25 638 520         | 27 362 241         | 30 187 405           | 33 793 538         | 33 793 538         | 35 527 496  | 37 707 248          | 40 628 741          |
| Other own revenue  | 2        | 9 547 850          | 7 397 854          | 8 400 738          | 7 217 524            | 5 378 748          | 5 378 748          | 6 694 902   | 7 184 311           | 7 621 367           |
| Gains on disposal of PPE   |          | 159 681            | 301 590            | 187 822            | 118 489              | 111 457            | 111 457            | 87 353  | 91 071              | 94 681              |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>161 520 349</b> | <b>175 589 741</b> | <b>188 835 681</b> | <b>204 887 025</b>   | <b>202 674 165</b> | <b>202 674 165</b> | <b>218 990 645</b>                                  | <b>237 115 960</b>  | <b>255 998 130</b>  |
| <b>Expenditure By Type</b>   |          |                    |                    |                    |                      |                    |                    |   |                     |                     |
| Employee related costs   | 2        | 40 722 610         | 45 717 478         | 48 759 489         | 56 319 357           | 55 961 157         | 55 961 157         | 62 268 228  | 67 320 099          | 72 410 976          |
| Remuneration of councillors  |          | 717 347            | 760 918            | 803 222            | 883 694              | 876 140            | 876 140            | 957 677   | 1 021 688           | 1 089 024           |
| Debt impairment  | 3        | 11 907 891         | 8 852 245          | 13 066 669         | 10 082 595           | 9 667 880          | 9 667 880          | 10 918 320  | 11 985 213          | 12 801 495          |
| Depreciation and asset impairment                                  | 2        | 12 084 155         | 13 155 604         | 13 493 457         | 15 462 388           | 15 243 029         | 15 243 029         | 15 937 675  | 17 229 249          | 18 390 307          |
| Finance charges  |          | 5 218 444          | 5 955 331          | 6 622 081          | 7 749 954            | 6 859 337          | 6 859 337          | 6 994 323   | 8 068 153           | 8 838 443           |
| Bulk purchases   | 2        | 51 379 507         | 55 839 716         | 61 796 211         | 63 832 440           | 61 057 871         | 61 057 871         | 68 807 969  | 75 369 230          | 81 241 025          |
| Other Materials  | 8        | 3 904 409          | 6 345 251          | 5 103 446          | 8 207 735            | 9 629 775          | 9 629 775          | 7 669 526   | 8 397 855           | 8 999 526           |
| Contracted services  |          | 14 486 556         | 15 273 446         | 15 628 713         | 20 973 139           | 24 817 553         | 24 817 553         | 25 602 334  | 27 436 715          | 29 331 278          |
| Transfers and grants   |          | 2 291 584          | 2 230 280          | 2 550 101          | 2 201 769            | 2 354 241          | 2 354 241          | 2 197 249   | 2 162 024           | 2 270 223           |
| Other expenditure  | 4,5      | 18 328 660         | 19 986 862         | 19 469 515         | 17 236 636           | 15 058 549         | 15 058 549         | 15 425 668  | 15 772 241          | 16 630 129          |
| Loss on disposal of PPE  |          | 278 205            | 383 699            | 188 900            | 16 137               | 25 290             | 25 290             | 16 007  | 16 781              | 17 518              |
| <b>Total Expenditure</b>   |          | <b>161 319 370</b> | <b>174 500 828</b> | <b>187 481 806</b> | <b>202 965 843</b>   | <b>201 550 822</b> | <b>201 550 822</b> | <b>216 794 976</b>                                  | <b>234 779 248</b>  | <b>252 019 944</b>  |
| <b>Surplus/(Deficit)</b>   |          | <b>200 980</b>     | <b>1 088 912</b>   | <b>1 353 876</b>   | <b>1 921 181</b>     | <b>1 123 343</b>   | <b>1 123 343</b>   | <b>2 195 669</b>                                    | <b>2 336 712</b>    | <b>3 978 185</b>    |
| Transfers recognised - capital                                     |          | 15 020 992         | 15 485 644         | 14 493 587         | 17 363 005           | 16 426 334         | 16 426 334         | 15 476 238  | 16 075 548          | 17 223 691          |
| Contributions recognised - capital                                 | 6        | -                  | -                  | -                  | -                    | -                  | -                  | -   | -                   | -                   |
| Contributed assets   |          | 61 807             | 52 112             | 84 152             | 182 585              | -                  | -                  | 139 982   | 170 525             | 198 873             |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>15 283 779</b>  | <b>16 626 668</b>  | <b>15 931 615</b>  | <b>19 466 772</b>    | <b>17 549 677</b>  | <b>17 549 677</b>  | <b>17 811 889</b>                                   | <b>18 582 785</b>   | <b>21 400 749</b>   |
| Taxation   |          | 178 455            | 273 451            | (166 301)          | 396 803              | 352 728            | 352 728            | 307 833   | 268 400             | 315 931             |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>15 105 324</b>  | <b>16 353 216</b>  | <b>16 097 916</b>  | <b>19 069 969</b>    | <b>17 196 949</b>  | <b>17 196 949</b>  | <b>17 504 056</b>                                   | <b>18 314 385</b>   | <b>21 084 818</b>   |
| Attributable to minorities   |          | 13 847             | 13 918             | 12 500             | -                    | (191 505)          | (191 505)          | (8 783)   | (9 732)             | (10 316)            |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>15 119 171</b>  | <b>16 367 134</b>  | <b>16 110 416</b>  | <b>19 069 969</b>    | <b>17 005 444</b>  | <b>17 005 444</b>  | <b>17 495 273</b>                                   | <b>18 304 653</b>   | <b>21 074 502</b>   |
| Share of surplus/ (deficit) of associate                           | 7        | (0)                | -                  | -                  | -                    | 0                  | 0                  | -   | -                   | 0                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>15 119 171</b>  | <b>16 367 134</b>  | <b>16 110 416</b>  | <b>19 069 969</b>    | <b>17 005 444</b>  | <b>17 005 444</b>  | <b>17 495 273</b>                                   | <b>18 304 653</b>   | <b>21 074 502</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 SA3Mc
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.

Eastern Cape: Buffalo City(BUF) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15          | 2015/16          | 2016/17          | Current year 2017/18 |                  |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                  |                  |                  |                      |                  |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                  |                  |                  |                      |                  |                    |   |                     |                     |
| Property rates   | 2        | 794 519          | 872 354          | 978 231          | 1 225 285            | 1 121 175        | 1 121 175          | 1 421 961   | 1 549 938           | 1 673 933           |
| Property rates - penalties and collection charges                  |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 1 465 814        | 1 638 382        | 1 670 646        | 1 806 439            | 1 845 641        | 1 845 641          | 1 971 883   | 2 106 760           | 2 250 863           |
| Service charges - water revenue                                    | 2        | 394 282          | 494 638          | 551 615          | 479 127              | 511 438          | 511 438            | 563 043   | 619 854             | 676 136             |
| Service charges - sanitation revenue                               | 2        | 278 832          | 295 347          | 314 102          | 365 998              | 293 156          | 293 156            | 322 143   | 355 623             | 387 914             |
| Service charges - refuse revenue                                   | 2        | 261 807          | 286 783          | 306 754          | 336 766              | 266 917          | 266 917            | 294 388   | 323 199             | 352 546             |
| Service charges - other  |          | 24 018           | 43 539           | 24 852           | 23 566               | 19 495           | 19 495             | 20 829  | 22 253              | 23 775              |
| Rental of facilities and equipment                                 |          | 17 430           | 16 583           | 19 062           | 23 174               | 25 119           | 25 119             | 17 563  | 18 968              | 20 466              |
| Interest earned - external investments                             |          | 124 222          | 154 706          | 148 011          | 157 241              | 131 241          | 131 241            | 140 961   | 150 813             | 161 350             |
| Interest earned - outstanding debtors                              |          | 34 999           | 32 661           | 50 425           | 36 844               | 42 844           | 42 844             | 41 807  | 44 180              | 46 688              |
| Dividends received   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Fines  |          | 5 500            | 5 594            | 16 896           | 9 157                | 9 894            | 9 894              | 16 591  | 17 919              | 19 334              |
| Licences and permits   |          | 14 034           | 12 612           | 14 107           | 17 556               | 16 254           | 16 254             | 14 597  | 15 765              | 17 011              |
| Agency services  |          | -                | -                | -                | 53 393               | 46 585           | 46 585             | 31 270  | 35 498              | 39 286              |
| Transfers recognised - operational                                 |          | 948 513          | 1 334 131        | 1 304 827        | 1 368 106            | 1 375 658        | 1 375 658          | 1 471 673   | 1 592 500           | 1 733 053           |
| Other own revenue  | 2        | 615 879          | 305 253          | 228 624          | 297 380              | 245 621          | 245 621            | 188 513   | 193 930             | 206 840             |
| Gains on disposal of PPE   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>4 979 850</b> | <b>5 492 584</b> | <b>5 628 154</b> | <b>6 200 028</b>     | <b>5 951 038</b> | <b>5 951 038</b>   | <b>6 517 222</b>                                    | <b>7 047 200</b>    | <b>7 609 195</b>    |
| <b>Expenditure By Type</b>   |          |                  |                  |                  |                      |                  |                    |   |                     |                     |
| Employee related costs   | 2        | 1 233 305        | 1 411 212        | 1 560 996        | 1 748 500            | 1 750 866        | 1 750 866          | 1 961 118   | 2 055 138           | 2 270 830           |
| Remuneration of councillors  |          | 48 360           | 53 845           | 55 482           | 63 248               | 61 137           | 61 137             | 65 035  | 69 791              | 73 512              |
| Debt impairment  | 3        | 365 110          | 210 111          | 310 916          | 317 788              | 317 788          | 317 788            | 343 696   | 387 605             | 437 826             |
| Depreciation and asset impairment                                  | 2        | 685 336          | 857 419          | 807 050          | 778 744              | 779 130          | 779 130            | 896 426   | 944 628             | 996 129             |
| Finance charges  |          | 60 674           | 63 335           | 49 359           | 54 320               | 45 246           | 45 246             | 59 818  | 104 637             | 121 886             |
| Bulk purchases   | 2        | 1 213 642        | 1 426 744        | 1 558 514        | 1 578 167            | 1 578 167        | 1 578 167          | 1 698 510   | 1 828 118           | 1 967 713           |
| Other Materials  | 8        | -                | -                | -                | -                    | 89 040           | 89 040             | 86 376  | 92 796              | 99 031              |
| Contracted services  |          | 14 607           | -                | -                | 38 960               | 839 209          | 839 209            | 857 589   | 981 518             | 1 030 763           |
| Transfers and grants   |          | 234 151          | 240 922          | 394 807          | 305 537              | 54 870           | 54 870             | 60 526  | 62 056              | 62 103              |
| Other expenditure  | 4,5      | 1 337 880        | 1 253 861        | 1 276 299        | 1 312 876            | 424 844          | 424 844            | 484 205   | 513 108             | 541 882             |
| Loss on disposal of PPE  |          | 32 772           | 500              | 31 097           | -                    | 9 078            | 9 078              | -   | -                   | -                   |
| <b>Total Expenditure</b>   |          | <b>5 225 837</b> | <b>5 517 949</b> | <b>6 044 521</b> | <b>6 198 140</b>     | <b>5 949 375</b> | <b>5 949 375</b>   | <b>6 513 298</b>                                    | <b>7 039 395</b>    | <b>7 601 676</b>    |
| <b>Surplus/(Deficit)</b>   |          | <b>(245 987)</b> | <b>(25 364)</b>  | <b>(416 367)</b> | <b>1 889</b>         | <b>1 663</b>     | <b>1 663</b>       | <b>3 924</b>  | <b>7 805</b>        | <b>7 518</b>        |
| Transfers recognised - capital                                     | 6        | 615 492          | 670 394          | 669 780          | 795 307              | 980 527          | 980 527            | 803 900   | 999 477             | 1 083 453           |
| Contributions recognised - capital                                 |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Contributed assets   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>369 505</b>   | <b>645 030</b>   | <b>253 413</b>   | <b>797 196</b>       | <b>982 190</b>   | <b>982 190</b>     | <b>807 825</b>                                      | <b>1 007 282</b>    | <b>1 090 972</b>    |
| Taxation   |          | -                | -                | 638              | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>369 505</b>   | <b>645 030</b>   | <b>252 774</b>   | <b>797 196</b>       | <b>982 190</b>   | <b>982 190</b>     | <b>807 825</b>                                      | <b>1 007 282</b>    | <b>1 090 972</b>    |
| Attributable to minorities   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>369 505</b>   | <b>645 030</b>   | <b>252 774</b>   | <b>797 196</b>       | <b>982 190</b>   | <b>982 190</b>     | <b>807 825</b>                                      | <b>1 007 282</b>    | <b>1 090 972</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>369 505</b>   | <b>645 030</b>   | <b>252 774</b>   | <b>797 196</b>       | <b>982 190</b>   | <b>982 190</b>     | <b>807 825</b>                                      | <b>1 007 282</b>    | <b>1 090 972</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 SA3Mc
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.

Eastern Cape: Nelson Mandela Bay(NMA) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15          | 2015/16          | 2016/17          | Current year 2017/18 |                  |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                  |                  |                  |                      |                  |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                  |                  |                  |                      |                  |                    |   |                     |                     |
| Property rates   | 2        | 1 332 135        | 1 502 463        | 1 639 399        | 1 882 347            | 1 940 747        | 1 940 747          | 2 177 931   | 2 331 217           | 2 495 777           |
| Property rates - penalties and collection charges                  |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 3 085 314        | 3 466 988        | 3 568 982        | 3 748 825            | 3 723 756        | 3 723 756          | 3 964 692   | 4 222 300           | 4 496 744           |
| Service charges - water revenue                                    | 2        | 519 528          | 660 223          | 761 650          | 714 594              | 1 003 890        | 1 003 890          | 749 547   | 820 754             | 898 725             |
| Service charges - sanitation revenue                               | 2        | 323 716          | 377 421          | 424 335          | 469 359              | 504 406          | 504 406            | 459 930   | 503 624             | 551 468             |
| Service charges - refuse revenue                                   | 2        | 130 907          | 144 592          | 127 050          | 174 671              | 186 898          | 186 898            | 294 667   | 322 599             | 353 180             |
| Service charges - other  |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Rental of facilities and equipment                                 |          | 18 378           | 21 042           | 22 980           | 18 886               | 30 252           | 30 252             | 37 118  | 39 566              | 42 662              |
| Interest earned - external investments                             |          | 83 294           | 113 354          | 121 035          | 105 175              | 122 031          | 122 031            | 106 592   | 112 297             | 118 952             |
| Interest earned - outstanding debtors                              |          | 151 070          | 160 682          | 178 768          | 178 343              | 178 362          | 178 362            | 221 488   | 239 542             | 259 014             |
| Dividends received   |          | 291              | 77               | 341              | -                    | -                | -                  | -   | -                   | -                   |
| Fines  |          | 40 885           | 224 461          | 202 307          | 265 711              | 256 306          | 256 306            | 303 735   | 333 884             | 363 757             |
| Licences and permits   |          | 9 695            | 9 332            | 10 473           | 26 671               | 26 442           | 26 442             | 28 034  | 29 723              | 31 662              |
| Agency services  |          | 2 246            | 2 345            | 2 503            | -                    | 2 728            | 2 728              | 2 892   | 3 066               | 3 250               |
| Transfers recognised - operational                                 |          | 1 486 060        | 1 148 940        | 954 122          | 1 543 704            | 1 499 041        | 1 499 041          | 1 814 474   | 1 917 867           | 2 084 853           |
| Other own revenue  | 2        | 953 301          | 897 028          | 904 140          | 235 219              | 176 984          | 176 984            | 202 286   | 219 768             | 237 163             |
| Gains on disposal of PPE   |          | 830              | 28               | 606              | 32                   | -                | -                  | -   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>8 137 650</b> | <b>8 728 976</b> | <b>8 918 690</b> | <b>9 363 536</b>     | <b>9 651 844</b> | <b>9 651 844</b>   | <b>10 363 386</b>                                   | <b>11 096 207</b>   | <b>11 937 206</b>   |
| <b>Expenditure By Type</b>   |          |                  |                  |                  |                      |                  |                    |   |                     |                     |
| Employee related costs   | 2        | 2 163 727        | 2 343 747        | 3 060 663        | 2 842 251            | 2 907 890        | 2 907 890          | 3 272 708   | 3 574 706           | 3 916 725           |
| Remuneration of councillors  |          | 58 161           | 62 196           | 64 284           | 70 938               | 71 438           | 71 438             | 73 451  | 79 013              | 86 439              |
| Debt impairment  | 3        | 407 410          | 625 575          | 437 845          | 619 213              | 637 894          | 637 894            | 541 605   | 541 019             | 579 734             |
| Depreciation and asset impairment                                  | 2        | 901 879          | 1 095 302        | 778 250          | 808 877              | 809 578          | 809 578            | 817 712   | 842 267             | 867 561             |
| Finance charges  |          | 180 098          | 166 492          | 155 281          | 148 169              | 148 451          | 148 451            | 142 392   | 174 724             | 198 529             |
| Bulk purchases   | 2        | 2 455 086        | 2 815 732        | 3 010 600        | 3 005 447            | 3 029 503        | 3 029 503          | 3 181 932   | 3 419 421           | 3 526 287           |
| Other Materials  | 8        | 559 523          | 409 289          | 342 298          | 276 975              | 267 476          | 267 476            | 191 819   | 203 470             | 215 335             |
| Contracted services  |          | 349 465          | 481 775          | 650 011          | 1 183 120            | 1 025 724        | 1 025 724          | 1 369 473   | 1 457 316           | 1 550 211           |
| Transfers and grants   |          | 25 691           | 22 835           | 47 462           | 112 165              | 89 832           | 89 832             | 89 038  | 79 574              | 83 064              |
| Other expenditure  | 4,5      | 1 115 407        | 743 706          | 606 009          | 421 653              | 689 082          | 689 082            | 694 958   | 707 984             | 745 747             |
| Loss on disposal of PPE  |          | 513              | 34               | 1 297            | -                    | -                | -                  | -   | -                   | -                   |
| <b>Total Expenditure</b>   |          | <b>8 216 959</b> | <b>8 766 683</b> | <b>9 154 000</b> | <b>9 488 809</b>     | <b>9 676 868</b> | <b>9 676 868</b>   | <b>10 375 088</b>                                   | <b>11 079 494</b>   | <b>11 769 632</b>   |
| <b>Surplus/(Deficit)</b>   |          | <b>(79 309)</b>  | <b>(37 706)</b>  | <b>(235 310)</b> | <b>(125 274)</b>     | <b>(25 024)</b>  | <b>(25 024)</b>    | <b>(11 702)</b>                                     | <b>16 713</b>       | <b>167 573</b>      |
| Transfers recognised - capital                                     |          | 784 204          | 777 512          | 905 519          | 1 321 667            | 1 042 340        | 1 042 340          | 997 534   | 1 033 573           | 1 073 513           |
| Contributions recognised - capital                                 | 6        | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| Contributed assets   |          | 56 854           | 52 011           | 67 637           | 149 769              | -                | -                  | 139 982   | 170 525             | 198 873             |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>761 749</b>   | <b>791 817</b>   | <b>737 846</b>   | <b>1 346 162</b>     | <b>1 017 316</b> | <b>1 017 316</b>   | <b>1 125 813</b>                                    | <b>1 220 810</b>    | <b>1 439 959</b>    |
| Taxation   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>761 749</b>   | <b>791 817</b>   | <b>737 846</b>   | <b>1 346 162</b>     | <b>1 017 316</b> | <b>1 017 316</b>   | <b>1 125 813</b>                                    | <b>1 220 810</b>    | <b>1 439 959</b>    |
| Attributable to minorities   |          | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>761 749</b>   | <b>791 817</b>   | <b>737 846</b>   | <b>1 346 162</b>     | <b>1 017 316</b> | <b>1 017 316</b>   | <b>1 125 813</b>                                    | <b>1 220 810</b>    | <b>1 439 959</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | -                | -                | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>761 749</b>   | <b>791 817</b>   | <b>737 846</b>   | <b>1 346 162</b>     | <b>1 017 316</b> | <b>1 017 316</b>   | <b>1 125 813</b>                                    | <b>1 220 810</b>    | <b>1 439 959</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 SA3Mc
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) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15          | 2015/16            | 2016/17          | Current year 2017/18 |                  |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|------------------|--------------------|------------------|----------------------|------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome  | Audited Outcome    | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                  |                    |                  |                      |                  |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                  |                    |                  |                      |                  |                    |   |                     |                     |
| Property rates   | 2        | 787 454          | 810 476            | 993 754          | 1 103 200            | 1 103 200        | 1 103 200          | 1 127 399   | 1 284 809           | 1 439 674           |
| Property rates - penalties and collection charges                  |          | -                | -                  | -                | -                    | -                | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 1 798 046        | 1 963 148          | 2 065 774        | 2 237 750            | 2 237 750        | 2 237 750          | 2 372 148   | 2 514 473           | 2 665 338           |
| Service charges - water revenue                                    | 2        | 645 648          | 622 627            | 813 311          | 945 264              | 898 259          | 898 259            | 889 908   | 937 963             | 989 551             |
| Service charges - sanitation revenue                               | 2        | 196 312          | 220 158            | 229 697          | 282 575              | 282 575          | 282 575            | 275 516   | 320 471             | 366 240             |
| Service charges - refuse revenue                                   | 2        | 77 570           | 84 729             | 92 459           | 109 502              | 109 502          | 109 502            | 121 712   | 131 112             | 144 309             |
| Service charges - other  |          | -                | -                  | (13 672)         | 548                  | 548              | 548                | -   | -                   | -                   |
| Rental of facilities and equipment                                 |          | 28 371           | 33 243             | 35 764           | 35 111               | 23 611           | 23 611             | 24 613  | 25 942              | 27 363              |
| Interest earned - external investments                             |          | 56 445           | 45 387             | 32 312           | 26 984               | 8 201            | 8 201              | 26 006  | 27 634              | 29 478              |
| Interest earned - outstanding debtors                              |          | 180 628          | 175 200            | 239 965          | 229 648              | 239 648          | 239 648            | 200 788   | 211 996             | 224 012             |
| Dividends received   |          | -                | -                  | -                | -                    | -                | -                  | 1   | 1                   | 1                   |
| Fines  |          | 77 671           | 51 083             | 38 278           | 58 115               | 44 908           | 44 908             | 47 745  | 50 353              | 53 147              |
| Licences and permits   |          | 171              | 657                | 259              | 243                  | 253              | 253                | 249   | 263                 | 277                 |
| Agency services  |          | 4 751            | 4 788              | 3 844            | -                    | -                | -                  | -   | -                   | -                   |
| Transfers recognised - operational                                 |          | 918 358          | 868 626            | 921 471          | 1 040 688            | 1 053 547        | 1 053 547          | 1 005 957   | 1 058 592           | 1 103 953           |
| Other own revenue  | 2        | 85 299           | 126 648            | 1 347 694        | 205 636              | 205 716          | 205 716            | 212 058   | 232 710             | 250 323             |
| Gains on disposal of PPE   |          | 1 257            | -                  | -                | 309                  | 309              | 309                | 325   | 343                 | 362                 |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>4 857 981</b> | <b>5 006 772</b>   | <b>6 800 910</b> | <b>6 275 571</b>     | <b>6 208 025</b> | <b>6 208 025</b>   | <b>6 304 424</b>                                    | <b>6 796 660</b>    | <b>7 294 027</b>    |
| <b>Expenditure By Type</b>   |          |                  |                    |                  |                      |                  |                    |   |                     |                     |
| Employee related costs   | 2        | 1 261 395        | 1 427 115          | 1 605 678        | 1 707 028            | 1 854 049        | 1 854 049          | 1 947 214   | 2 085 932           | 2 238 364           |
| Remuneration of councillors  |          | 49 594           | 52 422             | 56 029           | 60 200               | 60 266           | 60 266             | 63 342  | 68 093              | 73 200              |
| Debt impairment  | 3        | 607 335          | 363 200            | 663 386          | 210 833              | 210 833          | 210 833            | 353 964   | 372 612             | 391 168             |
| Depreciation and asset impairment                                  | 2        | 659 876          | 710 943            | 912 955          | 495 857              | 498 652          | 498 652            | 406 081   | 443 911             | 481 405             |
| Finance charges  |          | 96 813           | 141 059            | 181 763          | 251 429              | 251 429          | 251 429            | 144 362   | 154 029             | 164 587             |
| Bulk purchases   | 2        | 1 614 568        | 1 758 933          | 1 906 618        | 1 891 034            | 1 891 034        | 1 891 034          | 2 008 860   | 2 118 268           | 2 234 772           |
| Other Materials  | 8        | 335 487          | 550 539            | 397 507          | 94 890               | 93 725           | 93 725             | 84 431  | 103 314             | 118 521             |
| Contracted services  |          | 279 968          | 494 628            | 429 093          | 981 812              | 852 234          | 852 234            | 813 058   | 869 177             | 931 575             |
| Transfers and grants   |          | 10 679           | 5 196              | 5 811            | 23 600               | 23 804           | 23 804             | 10 273  | 11 018              | 11 818              |
| Other expenditure  | 4,5      | 543 952          | 616 923            | 418 595          | 430 930              | 394 245          | 394 245            | 472 259   | 507 588             | 535 792             |
| Loss on disposal of PPE  |          | 18 991           | 11 174             | 14 893           | -                    | -                | -                  | -   | -                   | -                   |
| <b>Total Expenditure</b>   |          | <b>5 478 658</b> | <b>6 132 131</b>   | <b>6 592 329</b> | <b>6 147 612</b>     | <b>6 130 271</b> | <b>6 130 271</b>   | <b>6 303 844</b>                                    | <b>6 733 942</b>    | <b>7 181 202</b>    |
| <b>Surplus/(Deficit)</b>   |          | <b>(620 677)</b> | <b>(1 125 360)</b> | <b>208 582</b>   | <b>127 959</b>       | <b>77 754</b>    | <b>77 754</b>      | <b>580</b>  | <b>62 718</b>       | <b>112 824</b>      |
| Transfers recognised - capital                                     | 6        | 689 955          | 841 545            | 896 437          | 966 879              | 1 063 226        | 1 063 226          | 1 033 466   | 1 085 850           | 1 162 135           |
| Contributions recognised - capital                                 |          | -                | -                  | -                | -                    | -                | -                  | -   | -                   | -                   |
| Contributed assets   |          | -                | -                  | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>69 277</b>    | <b>(283 815)</b>   | <b>1 105 019</b> | <b>1 094 838</b>     | <b>1 140 980</b> | <b>1 140 980</b>   | <b>1 034 046</b>                                    | <b>1 148 569</b>    | <b>1 274 959</b>    |
| Taxation   |          | (83 243)         | (4 287)            | (24 281)         | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>152 521</b>   | <b>(279 527)</b>   | <b>1 129 299</b> | <b>1 094 838</b>     | <b>1 140 980</b> | <b>1 140 980</b>   | <b>1 034 046</b>                                    | <b>1 148 569</b>    | <b>1 274 959</b>    |
| Attributable to minorities   |          | -                | -                  | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>152 521</b>   | <b>(279 527)</b>   | <b>1 129 299</b> | <b>1 094 838</b>     | <b>1 140 980</b> | <b>1 140 980</b>   | <b>1 034 046</b>                                    | <b>1 148 569</b>    | <b>1 274 959</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | -                | -                  | -                | -                    | -                | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>152 521</b>   | <b>(279 527)</b>   | <b>1 129 299</b> | <b>1 094 838</b>     | <b>1 140 980</b> | <b>1 140 980</b>   | <b>1 034 046</b>                                    | <b>1 148 569</b>    | <b>1 274 959</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 SA3Mc
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.

Gauteng: City of Ekurhuleni(EKU) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref | 2014/15           | 2015/16           | 2016/17           | Current year 2017/18 |                   |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|-----|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|---------------------|---------------------|
|  |     | Audited Outcome   | Audited Outcome   | Audited Outcome   | Original Budget      | Adjusted Budget   | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>Revenue By Source</b>   |     |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Property rates   | 2   | 3 693 387         | 3 946 659         | 4 053 558         | 5 088 330            | 5 210 905         | 5 210 905          | 5 615 665   | 6 102 838           | 6 632 159           |
| Property rates - penalties and collection charges                  |     | 88 405            | 100 917           | 63 725            | 102 234              | 20 829            | 20 829             | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2   | 11 215 634        | 11 826 299        | 12 906 311        | 13 027 720           | 13 075 760        | 13 075 760         | 13 732 952  | 14 902 317          | 16 171 284          |
| Service charges - water revenue                                    | 2   | 2 970 665         | 3 217 167         | 3 395 581         | 4 087 720            | 3 447 956         | 3 447 956          | 4 119 535   | 4 580 143           | 5 092 126           |
| Service charges - sanitation revenue                               | 2   | 1 005 144         | 1 054 668         | 1 109 672         | 1 355 300            | 1 344 228         | 1 344 228          | 1 594 808   | 1 754 269           | 1 929 676           |
| Service charges - refuse revenue                                   | 2   | 1 040 979         | 961 447           | 1 273 529         | 1 214 668            | 1 280 355         | 1 280 355          | 1 338 897   | 1 452 661           | 1 576 092           |
| Service charges - other  |     | 72 038            | 70 873            | 61 307            | 122 479              | -                 | -                  | -   | -                   | -                   |
| Rental of facilities and equipment                                 |     | 62 455            | 59 256            | 67 521            | 112 682              | 97 600            | 97 600             | 127 763   | 134 596             | 141 799             |
| Interest earned - external investments                             |     | 519 167           | 632 624           | 536 303           | 400 107              | 399 176           | 399 176            | 422 568   | 443 474             | 465 635             |
| Interest earned - outstanding debtors                              |     | 292 740           | 459 031           | 304 694           | 468 562              | 523 627           | 523 627            | 523 506   | 549 690             | 577 182             |
| Dividends received   |     | -                 | -                 | -                 | 90                   | 90                | 90                 | 92  | 94                  | 95                  |
| Fines  |     | 224 949           | 218 443           | 282 428           | 300 359              | 139 257           | 139 257            | 138 197   | 145 107             | 152 363             |
| Licences and permits   |     | 53 622            | 51 651            | 50 249            | 51 456               | 319 873           | 319 873            | 338 745   | 359 069             | 380 614             |
| Agency services  |     | 257 983           | 276 375           | 282 219           | 319 873              | -                 | -                  | -   | -                   | -                   |
| Transfers recognised - operational                                 |     | 3 882 315         | 4 464 972         | 5 047 642         | 5 406 054            | 5 647 866         | 5 647 866          | 6 014 349   | 6 362 339           | 6 832 838           |
| Other own revenue  | 2   | 193 546           | 160 717           | 157 024           | 232 263              | 1 179 211         | 1 179 211          | 1 350 581   | 1 467 648           | 1 582 558           |
| Gains on disposal of PPE   |     | -                 | -                 | -                 | 5 000                | -                 | -                  | -   | -                   | -                   |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |     | <b>25 573 029</b> | <b>27 501 101</b> | <b>29 591 762</b> | <b>32 294 898</b>    | <b>32 686 734</b> | <b>32 686 734</b>  | <b>35 317 657</b>                                   | <b>38 254 245</b>   | <b>41 534 420</b>   |
| <b>Expenditure By Type</b>   |     |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Employee related costs   | 2   | 5 587 350         | 6 338 421         | 6 051 006         | 7 466 601            | 7 963 449         | 7 963 449          | 8 708 334   | 9 513 498           | 10 412 194          |
| Remuneration of councillors  |     | 99 977            | 105 696           | 119 944           | 139 604              | 133 816           | 133 816            | 151 062   | 160 881             | 171 338             |
| Debt impairment  | 3   | 2 211 425         | 1 434 058         | 2 609 579         | 1 548 356            | 1 266 517         | 1 266 517          | 1 453 081   | 1 569 722           | 1 695 138           |
| Depreciation and asset impairment                                  | 2   | 2 057 381         | 2 144 071         | 2 013 797         | 2 076 026            | 2 076 706         | 2 076 706          | 2 385 339   | 2 563 873           | 2 753 842           |
| Finance charges  |     | 571 556           | 848 639           | 901 847           | 801 361              | 651 404           | 651 404            | 992 048   | 1 076 811           | 1 156 190           |
| Bulk purchases   | 2   | 10 218 508        | 11 662 156        | 12 402 511        | 12 934 839           | 12 321 456        | 12 321 456         | 13 479 345  | 14 929 414          | 16 427 410          |
| Other Materials  | 8   | 1 328 381         | 1 660 851         | 2 005 713         | 3 519 639            | 1 997 023         | 1 997 023          | 1 946 750   | 2 101 290           | 2 267 393           |
| Contracted services  |     | 714 568           | 856 564           | 1 061 354         | 1 226 711            | 4 063 232         | 4 063 232          | 4 080 213   | 4 316 714           | 4 532 879           |
| Transfers and grants   |     | 1 167 559         | 1 096 477         | 1 206 630         | 1 117 152            | 830 336           | 830 336            | 897 027   | 804 004             | 845 457             |
| Other expenditure  | 4,5 | 1 428 532         | 1 529 914         | 1 763 820         | 1 927 804            | 1 317 007         | 1 317 007          | 1 148 730   | 1 200 031           | 1 254 021           |
| Loss on disposal of PPE  |     | 7 838             | -                 | (7 951)           | 15 000               | 15 000            | 15 000             | 14 578  | 15 307              | 16 073              |
| <b>Total Expenditure</b>   |     | <b>25 393 076</b> | <b>27 676 848</b> | <b>30 128 249</b> | <b>32 773 094</b>    | <b>32 635 946</b> | <b>32 635 946</b>  | <b>35 256 508</b>                                   | <b>38 251 545</b>   | <b>41 531 936</b>   |
| <b>Surplus/(Deficit)</b>   |     |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Transfers recognised - capital                                     | 6   | 1 877 868         | 2 147 158         | 1 788 457         | 2 303 664            | 2 286 501         | 2 286 501          | 2 259 169   | 2 281 917           | 2 436 116           |
| Contributions recognised - capital                                 |     | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Contributed assets   |     | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |     | <b>2 057 822</b>  | <b>1 971 411</b>  | <b>1 251 969</b>  | <b>1 825 469</b>     | <b>2 337 289</b>  | <b>2 337 289</b>   | <b>2 320 318</b>                                    | <b>2 284 618</b>    | <b>2 438 600</b>    |
| Taxation   |     | -                 | -                 | -                 | -                    | -                 | -                  | 59 989  | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                            |     | <b>2 057 822</b>  | <b>1 971 411</b>  | <b>1 251 969</b>  | <b>1 825 469</b>     | <b>2 337 289</b>  | <b>2 337 289</b>   | <b>2 260 329</b>                                    | <b>2 284 618</b>    | <b>2 438 600</b>    |
| Attributable to minorities   |     | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |     | <b>2 057 822</b>  | <b>1 971 411</b>  | <b>1 251 969</b>  | <b>1 825 469</b>     | <b>2 337 289</b>  | <b>2 337 289</b>   | <b>2 260 329</b>                                    | <b>2 284 618</b>    | <b>2 438 600</b>    |
| Share of surplus/ (deficit) of associate                           | 7   | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |     | <b>2 057 822</b>  | <b>1 971 411</b>  | <b>1 251 969</b>  | <b>1 825 469</b>     | <b>2 337 289</b>  | <b>2 337 289</b>   | <b>2 260 329</b>                                    | <b>2 284 618</b>    | <b>2 438 600</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 SA3Mc
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.

Gauteng: City of Johannesburg(JHB) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15           | 2015/16           | 2016/17           | Current year 2017/18 |                   |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome   | Audited Outcome   | Audited Outcome   | Original Budget      | Adjusted Budget   | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                   |                   |                   |                      |                   |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Property rates   | 2        | 7 674 889         | 8 138 059         | 7 912 381         | 9 005 517            | 9 005 517         | 9 005 517          | 10 098 983  | 10 644 327          | 11 272 342          |
| Property rates - penalties and collection charges                  |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 12 878 451        | 14 044 831        | 14 977 608        | 15 905 848           | 15 462 879        | 15 462 879         | 16 778 616  | 18 292 047          | 19 629 196          |
| Service charges - water revenue                                    | 2        | 4 193 698         | 4 879 017         | 5 118 604         | 6 865 008            | 6 564 322         | 6 564 322          | 7 351 906   | 7 895 938           | 8 519 704           |
| Service charges - sanitation revenue                               | 2        | 2 716 878         | 2 722 954         | 3 201 736         | 3 890 049            | 3 761 183         | 3 761 183          | 4 234 282   | 4 547 619           | 4 906 881           |
| Service charges - refuse revenue                                   | 2        | 1 206 397         | 1 221 789         | 1 319 777         | 1 479 507            | 1 463 274         | 1 463 274          | 1 539 894   | 1 632 288           | 1 730 226           |
| Service charges - other  |          | 509 511           | 459 945           | 474 717           | 564 037              | 525 924           | 525 924            | 555 612   | 586 076             | 620 802             |
| Rental of facilities and equipment                                 |          | 229 329           | 246 553           | 294 181           | 333 712              | 334 178           | 334 178            | 377 929   | 403 662             | 426 408             |
| Interest earned - external investments                             |          | 382 240           | 636 949           | 624 146           | 285 600              | 286 600           | 286 600            | 297 400   | 307 800             | 325 800             |
| Interest earned - outstanding debtors                              |          | 130 404           | 152 309           | 213 650           | 169 708              | 284 478           | 284 478            | 342 837   | 359 477             | 377 926             |
| Dividends received   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Fines  |          | 679 400           | 396 096           | 335 359           | 757 921              | 449 718           | 449 718            | 449 783   | 474 071             | 502 040             |
| Licences and permits   |          | 1 121             | 1 211             | 3 648             | 6 033                | 7 233             | 7 233              | 7 139   | 7 226               | 7 281               |
| Agency services  |          | 204 111           | 214 639           | 236 778           | 718 102              | 700 502           | 700 502            | 739 574   | 780 752             | 830 847             |
| Transfers recognised - operational                                 |          | 5 987 772         | 6 186 022         | 6 740 131         | 7 125 491            | 7 327 237         | 7 327 237          | 8 240 403   | 8 922 370           | 9 757 565           |
| Other own revenue  | 2        | 1 642 236         | 1 792 363         | 1 399 020         | 1 718 246            | 1 472 910         | 1 472 910          | 2 012 052   | 2 183 360           | 2 268 722           |
| Gains on disposal of PPE   |          | -                 | -                 | -                 | 25 000               | 25 000            | 25 000             | 20 000  | 21 080              | 22 324              |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>38 436 436</b> | <b>41 092 737</b> | <b>42 851 737</b> | <b>48 849 779</b>    | <b>47 670 955</b> | <b>47 670 955</b>  | <b>53 046 409</b>                                   | <b>57 058 093</b>   | <b>61 198 064</b>   |
| <b>Expenditure By Type</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Employee related costs   | 2        | 8 589 106         | 8 999 338         | 9 856 853         | 11 805 746           | 11 446 574        | 11 446 574         | 13 290 425  | 14 688 131          | 15 740 520          |
| Remuneration of councillors  |          | 127 500           | 133 887           | 139 594           | 160 691              | 160 691           | 160 691            | 170 336   | 181 234             | 192 831             |
| Debt impairment  | 3        | 3 862 791         | 2 483 374         | 3 772 416         | 3 052 174            | 2 957 629         | 2 957 629          | 2 830 770   | 3 032 642           | 3 251 611           |
| Depreciation and asset impairment                                  | 2        | 2 391 018         | 2 812 104         | 2 905 690         | 3 983 224            | 3 938 193         | 3 938 193          | 4 063 538   | 4 399 028           | 4 703 844           |
| Finance charges  |          | 1 580 009         | 1 880 553         | 2 404 844         | 2 472 088            | 2 472 096         | 2 472 096          | 2 317 690   | 2 466 865           | 2 614 684           |
| Bulk purchases   | 2        | 12 562 745        | 13 747 732        | 14 978 933        | 15 380 224           | 15 380 224        | 15 380 224         | 16 933 558  | 18 344 963          | 19 671 886          |
| Other Materials  | 8        | 1 007 658         | 1 282 056         | 1 488 988         | 2 019 753            | 1 856 524         | 1 856 524          | 2 108 374   | 2 387 082           | 2 573 683           |
| Contracted services  |          | 2 601 751         | 2 655 703         | 2 321 325         | 3 693 254            | 3 568 895         | 3 568 895          | 3 881 909   | 4 395 186           | 4 697 928           |
| Transfers and grants   |          | 577 071           | 484 417           | 500 747           | 226 075              | 436 684           | 436 684            | 342 288   | 343 467             | 357 749             |
| Other expenditure  | 4,5      | 4 593 109         | 5 721 316         | 5 393 082         | 4 550 584            | 4 667 165         | 4 667 165          | 5 158 753   | 5 412 126           | 5 812 289           |
| Loss on disposal of PPE  |          | 23 606            | 256 037           | 74 489            | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Total Expenditure</b>   |          | <b>37 916 364</b> | <b>40 456 517</b> | <b>43 836 961</b> | <b>47 343 814</b>    | <b>46 884 676</b> | <b>46 884 676</b>  | <b>51 097 641</b>                                   | <b>55 650 724</b>   | <b>59 617 025</b>   |
| <b>Surplus/(Deficit)</b>   |          | <b>520 072</b>    | <b>636 220</b>    | <b>(985 225)</b>  | <b>1 505 965</b>     | <b>786 279</b>    | <b>786 279</b>     | <b>1 948 768</b>                                    | <b>1 407 369</b>    | <b>1 581 039</b>    |
| Transfers recognised - capital                                     | 6        | 3 334 756         | 3 134 255         | 2 949 606         | 3 364 807            | 2 751 698         | 2 751 698          | 2 614 216   | 2 693 432           | 2 864 176           |
| Contributions recognised - capital                                 |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Contributed assets   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>3 854 828</b>  | <b>3 770 475</b>  | <b>1 964 381</b>  | <b>4 870 772</b>     | <b>3 537 977</b>  | <b>3 537 977</b>   | <b>4 562 984</b>                                    | <b>4 100 802</b>    | <b>4 445 215</b>    |
| Taxation   |          | 238 788           | 253 884           | (160 617)         | 396 303              | 352 228           | 352 228            | 247 309   | 267 635             | 315 112             |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>3 616 040</b>  | <b>3 516 591</b>  | <b>2 124 998</b>  | <b>4 474 469</b>     | <b>3 185 749</b>  | <b>3 185 749</b>   | <b>4 315 675</b>                                    | <b>3 833 167</b>    | <b>4 130 103</b>    |
| Attributable to minorities   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>3 616 040</b>  | <b>3 516 591</b>  | <b>2 124 998</b>  | <b>4 474 469</b>     | <b>3 185 749</b>  | <b>3 185 749</b>   | <b>4 315 675</b>                                    | <b>3 833 167</b>    | <b>4 130 103</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>3 616 040</b>  | <b>3 516 591</b>  | <b>2 124 998</b>  | <b>4 474 469</b>     | <b>3 185 749</b>  | <b>3 185 749</b>   | <b>4 315 675</b>                                    | <b>3 833 167</b>    | <b>4 130 103</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 SA3Mc
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.

Gauteng: City of Tshwane(TSH) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15            | 2015/16            | 2016/17           | Current year 2017/18 |                   |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|--------------------|--------------------|-------------------|----------------------|-------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome    | Audited Outcome    | Audited Outcome   | Original Budget      | Adjusted Budget   | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                    |                    |                   |                      |                   |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                    |                    |                   |                      |                   |                    |   |                     |                     |
| Property rates   | 2        | 4 866 348          | 5 383 819          | 5 912 584         | 6 514 409            | 6 604 409         | 6 604 409          | 6 980 636   | 7 399 474           | 7 843 443           |
| Property rates - penalties and collection charges                  |          | -                  | -                  | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 8 820 846          | 9 422 067          | 10 932 150        | 11 159 243           | 11 164 632        | 11 164 632         | 11 928 316  | 12 703 657          | 13 398 875          |
| Service charges - water revenue                                    | 2        | 2 760 958          | 3 186 001          | 3 104 737         | 3 799 292            | 3 679 292         | 3 679 292          | 4 065 617   | 4 289 226           | 4 525 134           |
| Service charges - sanitation revenue                               | 2        | 750 363            | 796 088            | 827 490           | 1 180 473            | 1 160 473         | 1 160 473          | 1 282 324   | 1 352 852           | 1 427 259           |
| Service charges - refuse revenue                                   | 2        | 1 015 605          | 1 186 169          | 1 291 295         | 1 410 373            | 1 410 373         | 1 410 373          | 1 494 023   | 1 575 496           | 1 662 149           |
| Service charges - other  |          | (92)               | (1 529)            | 1 446             | 17 384               | 17 384            | 17 384             | 18 281  | 19 467              | 19 312              |
| Rental of facilities and equipment                                 |          | 116 170            | 135 941            | 134 141           | 151 864              | 144 835           | 144 835            | 152 593   | 172 987             | 206 546             |
| Interest earned - external investments                             |          | 38 167             | 57 274             | 105 877           | 79 493               | 129 469           | 129 469            | 133 342   | 140 656             | 148 398             |
| Interest earned - outstanding debtors                              |          | 374 612            | 405 973            | 618 102           | 466 691              | 546 655           | 546 655            | 575 401   | 609 029             | 642 526             |
| Dividends received   |          | -                  | -                  | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Fines  |          | 177 338            | 313 549            | 181 871           | 332 854              | 294 052           | 294 052            | 368 755   | 389 036             | 410 433             |
| Licences and permits   |          | 53 244             | 48 743             | 49 266            | 54 796               | 56 045            | 56 045             | 59 551  | 62 827              | 66 282              |
| Agency services  |          | -                  | -                  | -                 | 6 650                | 2 564             | 2 564              | 6 980   | 6 108               | 6 536               |
| Transfers recognised - operational                                 |          | 3 081 485          | 3 517 105          | 3 813 145         | 4 159 532            | 4 507 256         | 4 507 256          | 4 440 081   | 4 625 822           | 4 982 119           |
| Other own revenue  | 2        | 1 058 064          | 1 018 796          | 1 118 233         | 887 079              | 986 365           | 986 365            | 1 023 065   | 1 079 368           | 1 136 715           |
| Gains on disposal of PPE   |          | 20 441             | 165 891            | 282               | 5 880                | 5 880             | 5 880              | 1 242   | 1 312               | 1 312               |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>23 133 550</b>  | <b>25 635 887</b>  | <b>28 090 619</b> | <b>30 226 013</b>    | <b>30 709 685</b> | <b>30 709 685</b>  | <b>32 530 207</b>                                   | <b>34 427 318</b>   | <b>36 477 039</b>   |
| <b>Expenditure By Type</b>   |          |                    |                    |                   |                      |                   |                    |   |                     |                     |
| Employee related costs   | 2        | 6 553 006          | 7 530 004          | 8 035 152         | 8 778 736            | 8 667 974         | 8 667 974          | 9 604 146   | 10 209 723          | 10 755 823          |
| Remuneration of councillors  |          | 104 193            | 112 443            | 118 003           | 125 281              | 125 281           | 125 281            | 132 797   | 140 765             | 149 211             |
| Debt impairment  | 3        | 850 662            | 445 769            | 889 759           | 1 175 973            | 1 135 973         | 1 135 973          | 1 514 427   | 1 756 270           | 1 727 584           |
| Depreciation and asset impairment                                  | 2        | 1 507 837          | 1 417 535          | 1 546 231         | 1 961 302            | 1 865 215         | 1 865 215          | 1 957 156   | 2 190 893           | 2 311 434           |
| Finance charges  |          | 997 467            | 1 137 968          | 1 298 115         | 1 417 357            | 1 455 723         | 1 455 723          | 1 390 948   | 1 543 627           | 1 733 317           |
| Bulk purchases   | 2        | 7 827 496          | 6 890 347          | 9 401 923         | 9 844 616            | 7 585 684         | 7 585 684          | 10 727 870  | 11 412 247          | 12 039 920          |
| Other Materials  | 8        | 268 664            | 2 065 220          | 235 343           | 879 771              | 3 107 730         | 3 107 730          | 761 581   | 805 234             | 840 479             |
| Contracted services  |          | 3 066 236          | 3 246 039          | 2 842 055         | 2 874 971            | 3 429 290         | 3 429 290          | 3 332 669   | 3 523 847           | 3 856 163           |
| Transfers and grants   |          | -                  | 23 265             | -                 | 49 980               | 50 062            | 50 062             | 52 495  | 55 598              | 55 598              |
| Other expenditure  | 4,5      | 3 517 704          | 4 015 866          | 2 927 738         | 2 886 842            | 3 251 472         | 3 251 472          | 2 942 885   | 2 623 062           | 2 723 178           |
| Loss on disposal of PPE  |          | 190 583            | 105 194            | 66 233            | 1                    | 1                 | 1                  | 1   | 1                   | 1                   |
| <b>Total Expenditure</b>   |          | <b>24 883 847</b>  | <b>26 989 652</b>  | <b>27 360 551</b> | <b>29 994 829</b>    | <b>30 674 404</b> | <b>30 674 404</b>  | <b>32 416 977</b>                                   | <b>34 261 267</b>   | <b>36 192 709</b>   |
| <b>Surplus/(Deficit)</b>   |          | <b>(1 750 297)</b> | <b>(1 353 765)</b> | <b>730 068</b>    | <b>231 184</b>       | <b>35 281</b>     | <b>35 281</b>      | <b>113 230</b>                                      | <b>166 051</b>      | <b>284 330</b>      |
| Transfers recognised - capital                                     | 6        | 2 516 428          | 2 452 210          | 2 310 452         | 2 449 910            | 2 438 525         | 2 438 525          | 2 206 735   | 2 233 164           | 2 404 502           |
| Contributions recognised - capital                                 |          | -                  | -                  | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Contributed assets   |          | -                  | -                  | -                 | 32 816               | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>766 131</b>     | <b>1 098 445</b>   | <b>3 040 520</b>  | <b>2 713 910</b>     | <b>2 473 806</b>  | <b>2 473 806</b>   | <b>2 319 965</b>                                    | <b>2 399 215</b>    | <b>2 688 832</b>    |
| Taxation   |          | -                  | 18                 | 759               | 500                  | 500               | 500                | 535   | 765                 | 819                 |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>766 131</b>     | <b>1 098 427</b>   | <b>3 039 762</b>  | <b>2 713 410</b>     | <b>2 473 306</b>  | <b>2 473 306</b>   | <b>2 319 430</b>                                    | <b>2 398 450</b>    | <b>2 688 013</b>    |
| Attributable to minorities   |          | -                  | -                  | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>766 131</b>     | <b>1 098 427</b>   | <b>3 039 762</b>  | <b>2 713 410</b>     | <b>2 473 306</b>  | <b>2 473 306</b>   | <b>2 319 430</b>                                    | <b>2 398 450</b>    | <b>2 688 013</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | -                  | -                  | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>766 131</b>     | <b>1 098 427</b>   | <b>3 039 762</b>  | <b>2 713 410</b>     | <b>2 473 306</b>  | <b>2 473 306</b>   | <b>2 319 430</b>                                    | <b>2 398 450</b>    | <b>2 688 013</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 SA3Mc
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.

Kwazulu-Natal: eThekweni(ETH) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15           | 2015/16           | 2016/17           | Current year 2017/18 |                   |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome   | Audited Outcome   | Audited Outcome   | Original Budget      | Adjusted Budget   | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                   |                   |                   |                      |                   |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Property rates   | 2        | 5 747 115         | 6 219 986         | 6 570 118         | 6 907 500            | 7 013 367         | 7 013 367          | 7 497 289   | 8 014 602           | 8 567 610           |
| Property rates - penalties and collection charges                  |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 10 188 864        | 11 295 514        | 12 109 097        | 12 787 852           | 12 558 540        | 12 558 540         | 13 124 496  | 14 174 455          | 15 308 412          |
| Service charges - water revenue                                    | 2        | 2 622 959         | 2 759 678         | 3 130 213         | 3 825 905            | 3 819 819         | 3 819 819          | 4 409 604   | 5 025 179           | 5 676 301           |
| Service charges - sanitation revenue                               | 2        | 800 027           | 805 590           | 736 116           | 890 031              | 959 746           | 959 746            | 1 075 290   | 1 183 395           | 1 302 483           |
| Service charges - refuse revenue                                   | 2        | 524 136           | 556 239           | 559 478           | 624 509              | 667 374           | 667 374            | 727 158   | 796 066             | 871 526             |
| Service charges - other  |          | 148 490           | 180 251           | 36 897            | 136 791              | 417 838           | 417 838            | -   | -                   | -                   |
| Rental of facilities and equipment                                 |          | 560 625           | 538 047           | 578 745           | 486 015              | 816 391           | 816 391            | 951 325   | 1 018 368           | 1 092 054           |
| Interest earned - external investments                             |          | 380 544           | 540 599           | 664 334           | 1 296 055            | 462 324           | 462 324            | 455 655   | 428 189             | 417 066             |
| Interest earned - outstanding debtors                              |          | 337 141           | 359 669           | 276 982           | 287 332              | 278 330           | 278 330            | 342 903   | 359 678             | 380 951             |
| Dividends received   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Fines  |          | 262 262           | 591 392           | 389 454           | 61 300               | 61 567            | 61 567             | 72 791  | 76 138              | 79 668              |
| Licences and permits   |          | 30 228            | 40 912            | 47 340            | 38 189               | 38 189            | 38 189             | 40 688  | 42 714              | 44 592              |
| Agency services  |          | 10 233            | 10 186            | 10 931            | 11 185               | 11 185            | 11 185             | 15 532  | 16 427              | 17 248              |
| Transfers recognised - operational                                 |          | 2 657 499         | 2 439 256         | 2 716 460         | 3 087 889            | 5 355 545         | 5 355 545          | 5 736 951   | 6 126 574           | 6 669 892           |
| Other own revenue  | 2        | 2 553 417         | 2 696 396         | 2 745 006         | 2 903 332            | 266 724           | 266 724            | 703 864   | 749 159             | 791 817             |
| Gains on disposal of PPE   |          | 49 286            | 9 125             | -                 | 40 768               | 40 768            | 40 768             | 21 916  | 22 053              | 21 832              |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>26 872 826</b> | <b>29 042 740</b> | <b>30 571 173</b> | <b>33 384 656</b>    | <b>32 767 708</b> | <b>32 767 708</b>  | <b>35 175 463</b>                                   | <b>38 032 998</b>   | <b>41 241 451</b>   |
| <b>Expenditure By Type</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Employee related costs   | 2        | 7 157 526         | 8 251 752         | 8 860 255         | 9 824 018            | 9 780 760         | 9 780 760          | 10 470 211  | 11 288 482          | 12 086 746          |
| Remuneration of councillors  |          | 100 795           | 105 334           | 110 934           | 107 947              | 107 947           | 107 947            | 132 014   | 141 245             | 149 993             |
| Debt impairment  | 3        | 2 079 360         | 1 391 264         | 2 059 099         | 649 219              | 649 760           | 649 760            | 891 525   | 978 188             | 1 073 517           |
| Depreciation and asset impairment                                  | 2        | 1 938 879         | 1 972 414         | 2 188 667         | 2 080 882            | 2 050 099         | 2 050 099          | 2 554 436   | 2 706 729           | 2 948 472           |
| Finance charges  |          | 950 565           | 968 805           | 897 959           | 1 466 337            | 841 444           | 841 444            | 857 779   | 982 616             | 963 738             |
| Bulk purchases   | 2        | 8 378 619         | 9 464 735         | 10 099 008        | 10 657 978           | 10 529 510        | 10 529 510         | 11 290 762  | 12 419 901          | 13 634 001          |
| Other Materials  | 8        | 57 568            | 51 207            | 133 757           | 182 284              | 1 011 720         | 1 011 720          | 1 193 595   | 1 261 437           | 1 372 567           |
| Contracted services  |          | 3 775 765         | 3 652 432         | 4 024 831         | 4 841 709            | 4 846 149         | 4 846 149          | 5 148 311   | 5 409 480           | 5 816 826           |
| Transfers and grants   |          | 179 772           | 208 921           | 282 815           | 226 275              | 454 203           | 454 203            | 481 898   | 518 079             | 556 307             |
| Other expenditure  | 4,5      | 2 079 346         | 2 044 226         | 2 683 959         | 2 659 875            | 1 983 190         | 1 983 190          | 2 205 641   | 2 261 778           | 2 325 805           |
| Loss on disposal of PPE  |          | 668               | 2 458             | 280               | 749                  | 749               | 749                | 939   | 958                 | 901                 |
| <b>Total Expenditure</b>   |          | <b>26 698 863</b> | <b>28 113 549</b> | <b>31 341 563</b> | <b>32 697 271</b>    | <b>32 255 532</b> | <b>32 255 532</b>  | <b>35 227 111</b>                                   | <b>37 968 893</b>   | <b>40 928 871</b>   |
| <b>Surplus/(Deficit)</b>   |          | <b>173 962</b>    | <b>929 192</b>    | <b>(770 391)</b>  | <b>687 385</b>       | <b>512 176</b>    | <b>512 176</b>     | <b>(51 649)</b>                                     | <b>64 105</b>       | <b>312 580</b>      |
| Transfers recognised - capital                                     | 6        | 2 779 110         | 3 331 031         | 2 968 039         | 3 807 036            | 3 771 387         | 3 771 387          | 3 493 322   | 3 629 292           | 3 903 463           |
| Contributions recognised - capital                                 |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Contributed assets   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
|  |          | <b>2 953 073</b>  | <b>4 260 223</b>  | <b>2 197 648</b>  | <b>4 494 421</b>     | <b>4 283 562</b>  | <b>4 283 562</b>   | <b>3 441 673</b>                                    | <b>3 693 397</b>    | <b>4 216 043</b>    |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>4 334</b>      | <b>3 830</b>      | <b>3 216</b>      | <b>-</b>             | <b>-</b>          | <b>-</b>           | <b>-</b>  | <b>-</b>            | <b>-</b>            |
| Taxation   |          | <b>2 948 739</b>  | <b>4 256 393</b>  | <b>2 194 432</b>  | <b>4 494 421</b>     | <b>4 283 562</b>  | <b>4 283 562</b>   | <b>3 441 673</b>                                    | <b>3 693 397</b>    | <b>4 216 043</b>    |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>          | <b>-</b>           | <b>-</b>  | <b>-</b>            | <b>-</b>            |
| Attributable to minorities   |          | <b>2 948 739</b>  | <b>4 256 393</b>  | <b>2 194 432</b>  | <b>4 494 421</b>     | <b>4 283 562</b>  | <b>4 283 562</b>   | <b>3 441 673</b>                                    | <b>3 693 397</b>    | <b>4 216 043</b>    |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>          | <b>-</b>           | <b>-</b>  | <b>-</b>            | <b>-</b>            |
| Share of surplus/ (deficit) of associate                           | 7        | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>2 948 739</b>  | <b>4 256 393</b>  | <b>2 194 432</b>  | <b>4 494 421</b>     | <b>4 283 562</b>  | <b>4 283 562</b>   | <b>3 441 673</b>                                    | <b>3 693 397</b>    | <b>4 216 043</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 SA3Mc
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.



Western Cape: Cape Town(CPT) - Table A4 Budgeted Financial Performance (rev and expend) ( All ) for 4th Quarter ended 30 June 2018 (Figures Finalised as at 2018/10/15)

| Description  | Ref      | 2014/15           | 2015/16           | 2016/17           | Current year 2017/18 |                   |                    | 2018/19 Medium Term Revenue & Expenditure Framework |                     |                     |
|--|----------|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|---------------------|---------------------|
|  |          | Audited Outcome   | Audited Outcome   | Audited Outcome   | Original Budget      | Adjusted Budget   | Full Year Forecast | Budget Year 2018/19                                 | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>   | <b>1</b> |                   |                   |                   |                      |                   |                    |   |                     |                     |
| <b>Revenue By Source</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Property rates   | 2        | 6 013 891         | 6 739 787         | 8 100 322         | 8 662 350            | 8 694 931         | 8 694 931          | 9 361 952   | 10 248 287          | 11 131 713          |
| Property rates - penalties and collection charges                  |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Service charges - electricity revenue                              | 2        | 9 966 560         | 11 187 275        | 11 744 571        | 11 942 587           | 11 942 546        | 11 942 546         | 12 591 403  | 13 519 095          | 14 865 239          |
| Service charges - water revenue                                    | 2        | 2 523 671         | 2 983 770         | 3 442 473         | 3 933 401            | 2 654 743         | 2 654 743          | 3 574 755   | 5 037 616           | 5 904 860           |
| Service charges - sanitation revenue                               | 2        | 1 321 307         | 1 534 981         | 1 609 916         | 2 092 272            | 1 521 522         | 1 521 522          | 1 811 048   | 2 524 979           | 2 947 422           |
| Service charges - refuse revenue                                   | 2        | 980 691           | 991 556           | 1 081 307         | 1 341 882            | 1 065 173         | 1 065 173          | 1 202 059   | 1 331 897           | 1 486 051           |
| Service charges - other  |          | 581 882           | 854 487           | 937 673           | -                    | 573               | 573                | 573   | 738                 | 896                 |
| Rental of facilities and equipment                                 |          | 369 121           | 350 954           | 358 497           | 661 847              | 596 985           | 596 985            | 534 195   | 565 944             | 598 111             |
| Interest earned - external investments                             |          | 575 783           | 680 150           | 800 331           | 785 328              | 905 328           | 905 328            | 941 028   | 994 620             | 1 025 150           |
| Interest earned - outstanding debtors                              |          | 198 230           | 221 609           | 278 063           | 284 131              | 284 131           | 284 131            | 340 970   | 362 409             | 385 462             |
| Dividends received   |          | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Fines  |          | 988 017           | 1 112 956         | 1 241 128         | 1 146 414            | 1 243 623         | 1 243 623          | 1 280 160   | 1 350 569           | 1 425 526           |
| Licences and permits   |          | 43 111            | 41 494            | 47 741            | 43 749               | 43 749            | 43 749             | 46 050  | 48 432              | 51 120              |
| Agency services  |          | 168 519           | 183 260           | 188 238           | 162 771              | 162 771           | 162 771            | 201 723   | 212 818             | 224 629             |
| Transfers recognised - operational                                 |          | 3 264 270         | 5 679 468         | 5 864 445         | 6 455 942            | 7 027 387         | 7 027 387          | 6 803 608   | 7 101 185           | 7 464 469           |
| Other own revenue  | 2        | 2 446 107         | 400 651           | 500 997           | 738 369              | 845 215           | 845 215            | 1 002 483   | 1 058 366           | 1 147 229           |
| Gains on disposal of PPE   |          | 87 868            | 126 546           | 186 934           | 41 500               | 39 500            | 39 500             | 43 870  | 46 283              | 48 852              |
| <b>Total Revenue (excl. capital transfers and contributions)</b>   |          | <b>29 529 027</b> | <b>33 088 944</b> | <b>36 382 637</b> | <b>38 292 542</b>    | <b>37 028 176</b> | <b>37 028 176</b>  | <b>39 735 877</b>                                   | <b>44 403 239</b>   | <b>48 706 729</b>   |
| <b>Expenditure By Type</b>   |          |                   |                   |                   |                      |                   |                    |   |                     |                     |
| Employee related costs   | 2        | 8 177 194         | 9 415 889         | 9 728 886         | 12 146 477           | 11 589 596        | 11 589 596         | 13 014 073  | 13 904 490          | 14 989 774          |
| Remuneration of councillors  |          | 128 767           | 135 095           | 138 951           | 155 787              | 155 565           | 155 565            | 169 640   | 180 666             | 192 500             |
| Debt impairment  | 3        | 1 523 798         | 1 898 894         | 2 323 669         | 2 509 038            | 2 491 485         | 2 491 485          | 2 989 251   | 3 347 155           | 3 644 917           |
| Depreciation and asset impairment                                  | 2        | 1 941 951         | 2 145 817         | 2 340 817         | 3 277 476            | 3 225 455         | 3 225 455          | 2 856 987   | 3 137 918           | 3 327 621           |
| Finance charges  |          | 781 262           | 748 479           | 732 913           | 1 138 893            | 993 544           | 993 544            | 1 089 285   | 1 564 844           | 1 885 513           |
| Bulk purchases   | 2        | 7 108 843         | 8 073 336         | 8 438 102         | 8 540 135            | 8 742 293         | 8 742 293          | 9 487 132   | 10 896 898          | 11 739 035          |
| Other Materials  | 8        | 347 128           | 326 088           | 499 840           | 1 234 424            | 1 206 537         | 1 206 537          | 1 296 601   | 1 443 231           | 1 512 517           |
| Contracted services  |          | 3 684 195         | 3 886 305         | 4 300 046         | 6 132 601            | 6 192 820         | 6 192 820          | 6 119 111   | 6 483 478           | 6 914 933           |
| Transfers and grants   |          | 96 661            | 148 246           | 111 829           | 140 985              | 414 450           | 414 450            | 263 704   | 288 228             | 298 126             |
| Other expenditure  | 4,5      | 3 712 731         | 4 061 050         | 4 400 014         | 3 046 070            | 2 331 544         | 2 331 544          | 2 318 237   | 2 546 565           | 2 691 414           |
| Loss on disposal of PPE  |          | 3 235             | 8 302             | 8 563             | 387                  | 462               | 462                | 488   | 515                 | 543                 |
| <b>Total Expenditure</b>   |          | <b>27 505 765</b> | <b>30 847 500</b> | <b>33 023 631</b> | <b>38 322 274</b>    | <b>37 343 750</b> | <b>37 343 750</b>  | <b>39 604 509</b>                                   | <b>43 793 988</b>   | <b>47 196 893</b>   |
| <b>Surplus/(Deficit)</b>   |          | <b>2 023 262</b>  | <b>2 241 443</b>  | <b>3 359 006</b>  | <b>(29 732)</b>      | <b>(315 574)</b>  | <b>(315 574)</b>   | <b>131 368</b>                                      | <b>609 250</b>      | <b>1 509 836</b>    |
| Transfers recognised - capital                                     |          | 2 423 179         | 2 131 537         | 2 005 297         | 2 353 735            | 2 092 130         | 2 092 130          | 2 067 896   | 2 118 842           | 2 296 333           |
| Contributions recognised - capital                                 | 6        | -                 | -                 | -                 | -                    | -                 | -                  | -   | -                   | -                   |
| Contributed assets   |          | 4 953             | 100               | 16 516            | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after capital transfers and contributions</b> |          | <b>4 451 393</b>  | <b>4 373 081</b>  | <b>5 380 818</b>  | <b>2 324 003</b>     | <b>1 776 556</b>  | <b>1 776 556</b>   | <b>2 199 264</b>                                    | <b>2 728 092</b>    | <b>3 806 169</b>    |
| Taxation   |          | 18 576            | 20 007            | 13 983            | -                    | -                 | -                  | -   | -                   | -                   |
| <b>Surplus/(Deficit) after taxation</b>                            |          | <b>4 432 817</b>  | <b>4 353 074</b>  | <b>5 366 835</b>  | <b>2 324 003</b>     | <b>1 776 556</b>  | <b>1 776 556</b>   | <b>2 199 264</b>                                    | <b>2 728 092</b>    | <b>3 806 169</b>    |
| Attributable to minorities   |          | 13 847            | 13 918            | 12 500            | -                    | (191 505)         | (191 505)          | (8 783)   | (9 732)             | (10 316)            |
| <b>Surplus/(Deficit) attributable to municipality</b>              |          | <b>4 446 664</b>  | <b>4 366 992</b>  | <b>5 379 335</b>  | <b>2 324 003</b>     | <b>1 585 051</b>  | <b>1 585 051</b>   | <b>2 190 481</b>                                    | <b>2 718 360</b>    | <b>3 795 854</b>    |
| Share of surplus/ (deficit) of associate                           | 7        | (0)               | -                 | -                 | -                    | 0                 | 0                  | -   | -                   | 0                   |
| <b>Surplus/(Deficit) for the year</b>                              |          | <b>4 446 664</b>  | <b>4 366 992</b>  | <b>5 379 335</b>  | <b>2 324 003</b>     | <b>1 585 051</b>  | <b>1 585 051</b>   | <b>2 190 481</b>                                    | <b>2 718 360</b>    | <b>3 795 854</b>    |

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