

### Exercise 3: Chia các động từ trong ngoặc để tạo thành một bài IELTS Writing

#### Task 1 hoàn chỉnh.

The line graph illustrates the financial position of a New Zealand local authority from 2012 to 2022. It is measured in millions of New Zealand dollars. **Overall, it can be seen that while rates revenue and user charges are predicted to increase over the period, borrowings and grants and subsidies (1-remain)... much lower.**

Rates revenues and user charges (2-follow)..... a very similar pattern over the time frame. **Rates revenue stood at just under 1.5 billion in 2012, which was the highest of the four criteria.** Though they remained stable until 2013, **they are expected to climb to approximately 2.4 billion dollars in 2022.** Like rates revenues, use charges are predicted to continuously increase. They began the period at 1 billion and (3- stand) at twice this level by 2022.

Borrowings, on the other hand, are expected to show considerable fluctuation. **Although having initially increased,** they (4-drop)... to a low of 600 million in 2016, before reaching a peak of just under 1.5 billion in 2020. Borrowings (5- finish)..... the period at around the same level that they began. Grant and subsidies were the lowest of the four, at under 500 million in 2012. Despite moving up to exceed borrowing briefly in 2016, this low level will continue until 2022.