

## REPORT ON THE CHRIS HANI DISTRICT (CHDM) 2023/24 to 2025/26 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK BUDGET

### Purpose:

To table the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) Budget for consideration.

### Authority:

Chris Hani District Municipality Council.

### Background and legislation

The Constitution of the Republic of South Africa, Act 108 of 1996;

The Municipal Systems Act no.32 of 2000, as amended and Regulations;

The Municipal Structures Act no.117 of 1998;

The Municipal Finance Management Act no.56 of 2003

Municipal Budget Reporting Regulations

The 2023 Division of Revenue Act;

MFMA Circulars 122 and 123; and

The Disaster Management Act no.57 of 2002 and Regulations.

### Exposition of facts

The process of developing the municipality's annual budget is largely guided by the strategic thrusts and operational priorities of CHDM's IDP as well as the MTREF that sets out the expected annual revenue and projected expenditure for the budget year under consideration, plus the two outer years.

### 1. Budget Assumptions

Description	2022/23	2023/24	2024/25	2025/26
National Treasury Headline Inflation	4.80%	5.30%	4.90%	4.70%
Salaries	7.4% (4.9%+2.5%)	7.9% (5.4%+2.5%)	4.90%	4.70%
Free Basic Services – Water	6kl	6kl	6kl	
Free Basic Services – Sanitation	4kl	4kl	4kl	

LG Equitable Allocation	654 460 000	695 711 000	734 611 000	768 119 000
Water Tariff	4.80%	5.30%	4.90%	4.70%
Sanitation Tariff	4.80%	5.30%	4.90%	4.70%
Sundry Revenue	4.00%	5.30%	4.90%	4.70%
Other Expenditure	4.00%	5.30%	4.90%	4.70%

**2. The following budget principles and guidelines were considered for the compilation of the 2023/2024 to 2025/2026 MTREF –**

- National Treasury’s MFMA Circulars were used as guidelines in compilation of the MTREF;
- Headline inflation predictions;
- National and Provincial outcomes and priorities;
- The priorities and targets in relation to the key strategic focus areas as determined in the IDP;
- The 2022/2023 Adjustments Budget priorities, targets and base line allocations were taken as guideline for future revenue and expenditure stream projections;
- Tariff rates revenue stream increases should be affordable, and the NT guideline is that it generally should not exceed inflation as measured by the CPI, although many input costs in rendering services are beyond the control of the municipality and posing a challenge on continuous repair and maintenance. In addition, tariffs must be cost reflective, and should take into account the need to address infrastructure projects;
- The consideration made in the gazetted annual Division of Revenue Act for capital projects from funding of both National and Provincial.

**3. The main challenges experienced during the compilation of the 2023/2024 to 2025/2026 MTREF can be summarised as follows –**

- Reprioritisation of capital projects and operating expenditure within the financial affordability limits of the budget, taking the cash and financial viability position into account;
- The increased costs associated with bulk water, diesel and fuel, litigations and electricity, placing upward pressure on tariff increases to consumers. Continued high tariff increases may soon render municipal services financially unaffordable;
- Maintaining revenue collection rates at the targeted levels, despite the realities on the metering and the growing culture of no-payment by consumers;
- The on-going improvement and enhancement of the Capital Replacement Reserve that are being resuscitated and gradually enhanced, impacting on the

Municipality's ability to fund capital expenditure from own internal revenue sources;

- The on-going difficulties in the national and local economy post COVID-19 recovery and the on-going disasters impacting negatively to the municipality's financial sustainability;
- Aging and poorly maintained water and sanitation infrastructure; and persistent infrastructure breakages.

**4. The process followed during the compilation of the 2023/24 to 2026/2027 MTREF can be summarised as follows –**

The 2023/24 budget process commenced with Departmental Strategic sessions held during the month of February 2023, led by the Head of Departments or Directors. The purpose of these sessions was to review the envisaged strategies of the Municipality towards improved serviced delivery. The IDP and Budget workshops with all Directorates were held from the 2 to 10 March 2023 to address the departmental budget requests. The last consultation was held with the Budget Steering Committee on the 17 March 2023, thereafter the Budget and Treasury Office (BTO) to develop an MTREF budget for the consolidated budget for CHDM and Chris Hani Development Agency (CHDA) and thereafter submit an institutional MTREF Budget, for Mayoral and Council's considerations. After the consideration by Mayoral and Council Committees, the tabled budget and IDP were taken through a public participation or roadshow between April and May 2023.

**5. The High-level Overview 2023/24 MTREF Budget can be summarised as follows (Operating Revenue and Capital + Operating Expenditure and Capital) –**

**Table 1: Overall Operating Revenue and Expenditure 2023/24 MTREF Budget**

DC13 Chris Hani - Summarized Budgeted Financial Performance (revenue and expenditure)									
Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Revenue	1 079 435 841	1 157 963 060	1 130 667 874	1 481 644 117	1 527 447 355	1 527 447 355	1 638 085 315	1 741 587 374	1 734 475 049
Total Expenditure	1 222 305 286	1 294 971 578	1 493 751 242	1 319 176 129	1 282 299 831	1 282 299 831	1 419 372 535	1 471 672 103	1 564 855 848
Surplus (Deficit)	-142 869 446	-137 008 518	-363 083 368	162 467 988	245 147 524	245 147 524	218 712 780	269 915 271	169 619 201
Transfers and Subsidies - Capital	344 253 705	556 506 136	642 103 872	535 235 450	828 860 375	828 860 375	537 114 268	500 942 999	217 453 000
Surplus (Deficit) for the year	201 384 259	419 497 617	279 020 504	697 703 438	1 074 007 899	1 074 007 899	755 827 048	770 858 270	387 072 201

Anticipated Operating Revenue for 2023/2024 is estimated at R 1,638,085, 315 or R 110,637,960 (7.24%) more than the 2022/2023 approved adjustments budget revenue of R1,527,447,355 .

The increase is as a result of the yearly tariff increase of 5.3% for water and sanitation sales and as well the inflationary increases for the other revenue items. The overall increase of the operating revenue is also as a result of increase of transfers and subsidies.

**Table 2: Overall Total Grant Allocation per the DoRa - 2023/24 MTREF Budget**

Type of Grants	2022/23	2023/24	2024/25	2025/26
Equitable Share	654 460 000	695 711 000	734 611 000	768 119 000
Expanded Public Work Programme	3 630 000	2 872 000	-	-
Regional Bulk Infrastructure Grant	216 907 000	203 000 000	135 000 000	44 000
Financial Management Grant	1 000 000	1 000 000	2 418 000	2 500 000
Municipal Infrastructure Grant	330 451 000	345 989 000	362 525 000	379 760 000
Rural Road Asset Management	3 455 000	3 468 000	3 642 000	3 788
Water Services Infrastructure Grant	77 262 800	67 017 000	83 600 000	87 319 000
<b>Total</b>	<b>1 287 165 800</b>	<b>1 319 057 000</b>	<b>1 321 796 000</b>	<b>1 237 745 788</b>

The total grants are estimated to be R1.32 billion for the 2023/24 financial year of which the largest grant allocation is LGES R695.71 million, followed by MIG R345.99 million, RBIG R203 million, WSIG R67 million, EPWP R2.87 million, RRAMS R3.47 million, MSIG and Financial Management Grant R1 million.

## 6. The Operating Revenue Budget Overview 2023/24 MTREF Budget can be summarised as follows per Revenue Source–

**Table 3: Overall Operating Revenue 2023/24 MTREF Budget (Table A4 Revenue only)**

DC13 Chris Hani - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Water	241 313	307 984	304 388	310 489	323 489	323 489	295 067	340 634	357 325	374 119
Service charges - Waste Water Management	59 193	62 660	64 717	76 730	83 730	83 730	57 231	88 167	92 488	96 835
Sale of Goods and Rendering of Services	511	648	435	601	601	601	62	633	664	695
Interest earned from Receivables	57 781	62 769	84 185	53 593	100 000	100 000	132 018	104 950	110 460	115 651
Interest earned from Current and Non Current Assets	20 714	7 527	10 605	40 925	40 925	40 925	9 582	43 095	45 206	47 331
Licence and permits	-	61	60	284	284	284	47	299	313	328
Operational Revenue	1 510	339	397	261 140	261 140	261 140	69 656	274 981	288 455	302 012
<b>Non-Exchange Revenue</b>										
Fines, penalties and forfeits	-	-	-	94	94	94	-	99	104	109
Licences or permits										
Transfer and subsidies - Operational	698 412	714 682	665 973	734 668	714 064	714 064	693 245	781 943	820 853	793 395
Gains on disposal of Assets	2	1 292	317	3 120	3 120	3 120	2 988	3 285	4 000	4 000
Other Gains	-	-	16 563	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 079 436</b>	<b>1 157 963</b>	<b>1 147 641</b>	<b>1 481 644</b>	<b>1 527 447</b>	<b>1 527 447</b>	<b>1 259 897</b>	<b>1 638 085</b>	<b>1 719 867</b>	<b>1 734 475</b>

The overall Operating Revenue for 2023/2024 is estimated at R 1,638,085,315 or R 110,637,960 (7.54%) more than the 2022/2023 approved adjustments budget revenue of R 1,527,447,355.

The majority of the funding source of the CHDM's operational expenditure are largely from national government grants such as Local Government Equitable Share (LGES) and a fraction of service charges. Although the municipality is grant depended, there are other revenue strategies that are envisaged to optimise its current revenue base. There is a rollout of SMART metering, the disconnections that has attracted the attention of consumers who are still trapped in the culture of non-payment, down payments are made, government departments have made undertakings of paying after receiving their equitable share portion in April 2023.

The following are the major funding sources for the operations of CHDM:

- LGES R 695.71 million;
- Water charges R 340.63 million; and
- Sanitation charges R 88.18 million; -

**Services charges** relating to water and sanitation constitutes the second biggest component of the revenue basket of the Municipality totalling R407.22 million for the 2022/23 financial year and increasing to R428.80 million for 2023/24, the growth constitute 5.3% in line with the CPI as recommended the relevant MFMA Budget Circulars.

The **interest on debtors** were estimated to a similarly to the service charges with the increase of 5.3% and estimated to be R105.30 million. This is also in line with the CPI recommended increases by that were outlined in the MFMA Budget Circular 122 and 123 as issued in December 2022 and March 2023.

The **interest earned on Current and Non-Current Assets** were estimated to increase by 5.3% in the 2023/24 financial year and estimated to be R43.10 million. This is informed by the strategy of recovering the old outstanding debt, rollout of the SMART Meters, debt incentive schemes rollout, the appointment of the Debt Collectors and the large sums of the down payment by defaulting consumers.

**Transfers and Subsidies: Operational** – This item includes the local government equitable share and other operating grants from national and provincial government. This is allocation is informed by the DoRa gazette as stipulated in the above Table 2.

**Other revenue (Operational Revenue)** is estimated to increase to be R274.98 million in 2023/24 financial year. This increase is informed by the VAT recoveries that the Municipality is receiving from the SARS assessment, tendering documentation, and other telephone recoveries.

The gains are estimated to be R3.29 million for the 2023/24 financial year, which is informed by the auction that will be conducted during the 2023/24 financial to dispose off the assets in line with the Council policies and other relevant regulations.

**Operating surplus** is estimated to increase to be R218.71 million in 2023/24 financial year. This is due to the inflationary tariff increases and other revenue enhancement strategies such as rollout of SMART Meters and appointment of Debt Collection Team.

## **7. The Operating Revenue Budget Overview 2023/24 MTREF Budget can be summarised as follows per Directorate –**

**Table 4: Overall Operating Revenue 2023/24 MTREF Budget per Directorate (Table A3 Revenue only)**

**DC13 Chris Hani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue by Vote</b>									
01.2 - Council General - Independent Contractor	0	0	0	0	0	0	0	0	0
02.2 - Communication Office	0	682 370	518 232	399 300	399 300	399 300	0	0	0
03.2 - Budget & Treasury Office	625 297 373	722 956 587	697 560 361	1 014 839 376	1 061 246 358	1 061 246 358	1 124 004 031	1 185 813 047	1 240 307 897
04.2 - Community & Social Services	5 902 314	544 669	707 357	1 140 863	1 140 863	1 140 863	2 898 339	417 856	437 494
05.2 - Council Support	4 271 409	2 483 331	2 020 861	1 488 300	1 488 290	1 488 290	372 000	0	0
06.2 - Local Economic Development	1 182 747	4 452 529	1 292 696	980 100	980 100	980 100	0	0	0
07.2 - Technical Services Administration	770 334 612	983 349 711	1 087 731 682	998 031 628	1 035 294 429	1 035 294 429	1 048 275 213	1 034 579 470	711 182 658
08.2 - Plant: Public Works	16 701 091	0	0	0	0	0	0	0	0
<b>Total Revenue by Vote</b>	<b>1 423 689 546</b>	<b>1 714 469 196</b>	<b>1 789 831 188</b>	<b>2 016 879 567</b>	<b>2 100 549 340</b>	<b>2 100 549 340</b>	<b>2 175 549 583</b>	<b>2 220 810 373</b>	<b>1 951 928 049</b>

**8. The Operating Expenditure Budget Overview 2023/24 MTREF Budget can be summarised as follows per Line Items –**

**Table 5: Overall Operating Expenditure 2023/24 MTREF Budget (Table A4 Expenditure only)**

Budgeted Financial Performance (revenue and expenditure)										
Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Expenditure</b>										
Employee related costs	342 074	379 973	407 269	400 535	390 490	390 490	272 770	421 281	441 923	462 694
Remuneration of councillors	12 226	12 918	12 426	12 715	12 715	12 715	8 371	13 223	13 752	14 302
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 490	33 493	18 361	43 184	46 071	46 071	-	57 315	58 907	57 820
Debt impairment	278 891	304 180	335 286	227 391	217 391	217 391	151 594	223 935	230 653	237 572
Depreciation and amortisation	157 913	181 858	260 297	180 000	180 000	180 000	120 000	189 540	191 461	197 420
Interest	88	456	2 842	530	377	377	408	500	525	549
Contracted services	168 380	182 088	205 766	241 544	233 935	233 935	162 659	277 718	297 615	313 705
Transfers and subsidies	117 739	53 842	70 713	70 500	53 446	53 446	41 955	86 808	82 124	118 791
Irrecoverable debts written off										
Operational costs	134 190	144 866	156 063	142 776	147 875	147 875	103 447	149 053	154 712	162 003
Losses on disposal of Assets	315	906	876	-	-	-	-	-	-	-
Other Losses	-	392	1 447	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1 222 305</b>	<b>1 294 972</b>	<b>1 471 347</b>	<b>1 319 176</b>	<b>1 282 300</b>	<b>1 282 300</b>	<b>861 204</b>	<b>1 419 373</b>	<b>1 471 672</b>	<b>1 564 856</b>

Overall operating expenditure for 2023/2024 is estimated at R 1,419,372,535 or R 137,072,704 (10.69%) more than the adjustments budget expenditure of R1,282,299,831 for 2022/2023. Employee related costs, contracted services, and other expenditures are the main cost drivers

within the municipality and alternative operational efficiencies, or additional revenue sources will have to be identified to lessen the impact of wage and tariff increases in future years.

The general CPIX rates was used for the operating expenses increases for 2023/24 was 5.3%, throughout the MTREF Budget period however, some of the expenditures do not increase with the same percentage points due to the assessment of the year -to date expenditures where the Municipality is trying to avoid any potential unauthorised expenditures.

A Salary and Wage Collective Agreement that was implemented from effective 1 July 2022 was an increase of 4.9%. The Municipality has budgeted for the 5.4% for the 2023/24 financial period plus the notch increase of 2.5% totalling to 7.9% in line with the CPI. Based on the proposed salary increase resulted to an increase of salary to R421.34 million, which represents a 7.9% growth when compared to the previous financial year. The total salary costs are informed by the salary projections related to the current structure amounting to R390.49 million and the vacant funded positions therefore, the actual salary increase is in line with the proposed increase by National Treasury of 7.9% including the notch increase when compared to the R390.49 million of 2022/23 adjusted budget.

The salary increases for Councillors is estimated to increase by 4% to R13.22 million for 2023/24 financial year.

The **inventory consumed** is estimated to be R57.32 million and represent an increase of 24% for 2023/24 financial year. Although this increase is more than the CPI index, however, this has considered the YTD expenditures for the 2022/23 financial year to avoid any potential unauthorised expenditures.

**Debt Impairment** is estimated to increase by 3% to R223.94 million, this amount will include the prescribed debt and Irrecoverable Indigent Dent. The appointment of Debt Collection Team and the rollout of SMART Meters. These measures will further reduce this expenditure item.

The **depreciation and impairment** cost are estimated to be R189.54 million representing 5.3% increase due to new assets and impairment assessment that is being conducted currently for the 2022/23 AFS process.

The **contracted services** are estimated to be R277.72 million and represent an increase of 18.72% for 2023/24 financial year. Although this increase is more than the CPI index, however, this has considered the YTD as well as additional expenditures related to security services R65m, litigations R14m, repairs and maintenance of R42m, and other contracted services that includes



both insource and outsourced. This increase is also influenced by the operational projects funded by MIG operational. This is also a prudent measure to avoid any potential unauthorised expenditures.

The **transfers and subsidies** are estimated to be R86.81 million and represent an increase of 62.42% for 2023/24 financial year. This increase is more than the CPI index because it includes cost drivers such as Rural Sanitation to local municipalities which the municipalities has prioritised, CHDA subsidy and CDC subsidy. This is also a prudent measure to avoid any potential unauthorised expenditures.

The **Operational Costs** are estimated to be R149 million and represent a decrease of 3% for 2023/24 financial year. This decrease is informed by the cost-containment measures that the municipality intends to implement due to financial constraints.

## 9. The Operating Expenditure Budget Overview 2023/24 MTREF Budget can be summarised as follows per Department –

**Table 7: Overall Operating Expenditure 2023/24 MTREF Budget per Directorate (Table A3 Expenditure only)**

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Expenditure by Vote to be appropriated</b>									
Vote 01 - Council	27 625 639	24 123 410	22 928 705	23 066 458	25 128 974	25 128 974	25 790 263	26 934 949	28 104 627
Vote 02 - Municipal Manager	68 256 552	51 158 712	75 029 671	86 788 300	85 712 594	85 712 594	107 681 102	107 646 196	112 025 167
Vote 03 - Budget & Treasury	75 563 891	114 408 853	124 292 778	101 763 773	105 428 016	105 428 016	93 855 226	101 402 273	106 390 178
Vote 04 - Community Services	46 421 510	59 369 799	54 736 037	58 247 757	52 533 313	52 533 313	62 862 977	62 131 561	65 010 442
Vote 05 - Corporate Services	144 519 905	167 820 662	195 770 889	162 706 149	172 097 949	172 097 949	188 543 690	171 600 140	179 384 596
Vote 06 - Planning & Development	41 916 240	40 163 198	23 945 205	31 371 987	29 835 859	29 835 859	34 127 436	34 484 267	41 886 766
Vote 07 - Technical Services	824 602 025	862 986 836	1 003 923 577	853 453 666	810 690 760	810 690 760	904 869 705	939 464 675	1 009 418 083
Vote 08 - Roadworks	21 918 778	1 644 635	1 636 457	1 778 039	1 522 366	1 522 366	1 642 130	1 722 591	1 803 553
<b>Total Expenditure by Vote</b>	<b>1 250 824 540</b>	<b>1 321 676 104</b>	<b>1 502 263 319</b>	<b>1 319 176 129</b>	<b>1 282 949 831</b>	<b>1 282 949 831</b>	<b>1 419 372 529</b>	<b>1 445 386 652</b>	<b>1 544 023 412</b>

The above table depicts the appropriation of the Operational Expenditure per directorate. The majority of the operational budget (i.e. 63.87%) has been allocated towards the Technical Services department in order to deliver services effectively and efficiently within the district.

**10. The Capital Expenditure Budget Overview 2023/24 MTREF Budget can be summarised as follows per Department –**

**Table 8: Overall Capital Expenditure 2023/24 MTREF Budget - Per function**

Budget Capital Expenditure per Functional Classification										
Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
R thousand				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	318	4 581	9 961	60 500	60 500	60 500	3 030	60 500	55 575	124 912
Executive and council										
Finance and administration	318	4 581	9 961	60 500	60 500	60 500	3 030	60 500	55 575	124 912
Internal audit										
<b>Community and public safety</b>	-	-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>	-	-	0	24 000	20 100	20 100	47	10 400	4 000	-
Planning and development	-	-	0	24 000	20 100	20 100	47	10 400	4 000	-
Road transport										
Environmental protection										
<b>Trading services</b>	16 527	(2 939)	8 315	531 235	574 329	574 329	455 121	526 714	526 943	392 091
Energy sources										
Water management	15 528	(2 939)	7 913	491 835	556 549	556 549	447 095	493 064	502 913	390 701
Waste water management	999	(0)	402	39 400	17 779	17 779	8 026	33 650	24 030	1 390
Waste management										
<b>Other</b>										
<b>Total Capital Expenditure - Functional</b>	<b>16 845</b>	<b>1 642</b>	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>654 929</b>	<b>458 197</b>	<b>597 614</b>	<b>586 518</b>	<b>517 003</b>

Capital expenditure for the 2023/2024 financial year is estimated at R 597,614,268 with a decrease of R 57,314,275 which is less than the adjustments budget capital expenditure of R 654,928,543 for 2022/2023. The majority of the capital budget (i.e. 83%) has been allocated towards the Water Management. This is to deal with the access to water services backlogs. The municipality however received an additional R220.20 million (MIG: R120 million, RBIG: R95 million, WSIG: R5.2 million and RRAMS: R650 thousand) during the March allocations which will reflect in the 2022/23 final adjustment budget.

The available funding mix is very constrained due to the shrinking of the fiscus purse from the National government due to numerous impacts with COVID 19 included. This capital projects are funded from grants except for the CHDM assets OF R60.5 million that are to be funded from own funding although the Municipality is financially constraint to fund from own revenue.

The detailed capital projects from own funded are reflected below.

**Table 9: Overall Capital Expenditure per Vote**

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>										
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be appropriated</b>										
Vote 01 - Council	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury	318	1 414	7 260	60 500	60 500	60 500	3 030	60 500	55 575	124 912
Vote 04 - Community Services	-	-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services	-	3 167	2 701	-	-	-	-	-	-	-
Vote 06 - Planning & Development	-	-	0	20 000	20 000	20 000	47	-	-	-
Vote 07 - Technical Services	16 527	(2 939)	8 315	535 235	574 429	574 429	455 121	537 114	530 943	392 091
Vote 08 - Roadworks	-	-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10	-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11	-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12	-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>16 845</b>	<b>1 642</b>	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>654 929</b>	<b>458 197</b>	<b>597 614</b>	<b>586 518</b>	<b>517 003</b>

**Table 10: Overall Capital Expenditure for the 2023/24 MTREF Budget – Funding source**

Table A5 Budget Capital Expenditure per Funding Classification										
Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>										
<b>Funded by:</b>										
National Government	16 527	(3 044)	8 518	535 235	574 429	574 429	455 121	537 114	530 943	392 091
Provincial Government	-	105	(204)	-	-	-	-	-	-	-
District Municipality Transfers and subsidies - capital (in-kind)										
<b>Transfers recognised - capital</b>	<b>16 527</b>	<b>(2 939)</b>	<b>8 315</b>	<b>535 235</b>	<b>574 429</b>	<b>574 429</b>	<b>455 121</b>	<b>537 114</b>	<b>530 943</b>	<b>392 091</b>
<b>Borrowing</b>										
<b>Internally generated funds</b>	<b>318</b>	<b>4 581</b>	<b>9 961</b>	<b>80 500</b>	<b>80 500</b>	<b>80 500</b>	<b>3 077</b>	<b>60 500</b>	<b>55 575</b>	<b>124 912</b>
<b>Total Capital Funding</b>	<b>16 845</b>	<b>1 642</b>	<b>18 275</b>	<b>615 735</b>	<b>654 929</b>	<b>654 929</b>	<b>458 197</b>	<b>597 614</b>	<b>586 518</b>	<b>517 003</b>

Capital expenditure for the 2023/2024 financial year is estimated at R 597,614,268 with a decrease of R 57,314,275 which is less than the adjustments budget capital expenditure of R

654,928,543 for 2022/2023. The table above depicts the Capital Grants allocation which indicates R537 million from National Treasury for MIG (R346 million) mainly for provision of bulk water and bulk sewer services, WSIG (R67 million) mainly for provision of Wastewater Refurbishments and RBIG (R203 million) mainly for Water Backlogs.

The available funding mix is very constrained due to the shrinking of the fiscus purse from the National government due to numerous impacts with COVID 19 included. This capital projects are funded from grants except for the CHDM assets OF R60.5 million that are to be funded from own funding although the Municipality is financially constraint to fund from own revenue. The detailed capital projects from own funded are reflected below.

The projected own funded capital projects are as follows:

Office furniture	R1,500,000
Computer Equipment	R10,000,000
Generators	R2,000,000
Electronic Document Management System	R10,000,000
Fire Trucks (4)	R24,000,000
Compactor Trucks (4)	R 8,000,000
New Vehicles	R 5,000,000
<b>TOTAL CHDM ASSETS – CRR FUNDING</b>	<b>R60,500,000</b>

## 10. BUDGET SCHEDULES AND OTHER SUPPORTING DOCUMENTATION

- (i) The following budget tables have been completed and are attached as Annexure A: -
- Table A1 – Budget Summary;
  - Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);
  - Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);
  - Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
  - Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
  - Table A6 – Budgeted Financial Position;
  - Table A7 – Budgeted Cash Flows;
  - Table A8 – Cash Backed reserves / accumulated surplus reconciliation;
  - Table A9 – Asset Management; and
  - Table A10 - Basic service delivery measurement.
- (ii) The supporting schedules SA1 to SA 38 are also included as part of Annexure A.
- (iii) The most recent MFMA Budget Circular no 122 and 123 is included in the budget documentation as Annexure G.

## 11. OTHER PARTIES CONSULTED

- Head of Departments
- Finance Standing Committee
- Budget Steering Committee
- IDP/PMS Sections
- Chris Hani District Agency

## 12. RECOMENDATIONS

### 12.1 That the Mayoral Committee, acting in terms of section 24 of the MFMA to note, accepts and recommend to Council as follows:

12.1.1 The Annual Budget of the Municipality for the 2023/24 MTREF and the multi-year and single year capital appropriations as set out in the following tables.

12.1.2. The Operating Revenue of R R1,638,085, 315 for the 2023/24 annual MTREF budget and its two 2024/25 and 2025/26 as reflected in Table 1 and 3 above.

12.1.3. The Operating Expenditure of R 1,419,372,535 for the 2023/24 annual MTREF budget and its two 2024/25 and 2025/26 as reflected in Table 1 and 5 above.

12.1.4. The Capital Expenditure of R 597,614,268 for the 2023/24 annual MTREF budget and its two 2024/25 and 2025/26 as reflected in Table 8 above.

12.1.5. The Capital Funding of R 597,614,268 for the 2023/24 annual MTREF budget and its two 2024/25 and 2025/26 as reflected in Table 8 above.

12.1.6. The proposed total cost to municipality expenses for the salary, allowances and benefits of the Executive Mayor, Speaker, Deputy Executive Mayor, Chief Whip, Mayoral Committee members, ordinary councillors, Municipal Manager (MM), Chief Financial Officer (CFO) and Other Directors as set out in SA23 included in Annexure D.

12.1.7. The **Annexure A** reflecting the Budget schedules A1 to A10 and SA1 to SA 38, **Annexure B** capital budget per department, **Annexure C** (summaries of the capital budget).

12.1.8. The Municipal Basic Services as contained in Annexure D for the 2023/24 budget year be noted and be forwarded to Council for approval.

12.1.9. The following Municipal Basic Services tariff increases for the 2023/24 MTREF Annual Budget of the Municipality be noted and approved as follows:

- (i) Water for 5.3%
- (ii) Sanitation 5.3%
- (iii) Flat rates 5.3%

12.1.10. To takes note of MFMA Budget Circular No.'s 122 and 123 attached as Annexure E be noted and be forwarded to Council for approval.

12.1.11 The Annual Reviewed and New Budget Related Policies of the Chris Hani District Municipality for the 2023/24 MTREF be noted and approved as set out in the annexures.

12.1.12. That the budget was prepared and developed on the version 6.7 of the mSCOA classification framework be noted and be forwarded to Council for approval.

12.1.13. The Indigent subsidy be granted and approved for the registered indigent in terms of the Indigent Policy be noted and be forwarded to Council for approval.

12.1.14. The Consolidated Annual Budget of the Municipality for the 2023/24 MTREF and the multi-year and single year capital appropriations as set out in the annexures as tables be noted and be forwarded to Council for approval.

12.1.15. The Annual Budget of the Chris Hani Development Agency for the 2023/24 MTREF and the multi-year and single year capital appropriations as set out in the annexures as tables be noted and be forwarded to Council for approval as follows:

- (i) Budgeted Financial Performance (Revenue by source and Expenditure by Type);
- (ii) Budgeted Financial Position;
- (iii) Budgeted Cash Flow;

**2023/24 MTREF BUDGET SUPPORTING  
DOCUMENTATION FOR CHRIS HANI DISTRICT  
MUNICIPALITY**



**CHRIS HANI**  
**DISTRICT MUNICIPALITY**  

---

**SUSTAINING GROWTH  
THROUGH OUR PEOPLE**

**ANNEXURE A**

**MUNICIPAL BUDGET REPORTING**

**REGULATIONS A-SCHEDULES – VERSION**

**6.7**

(Budget schedules A1 to A10 and SA1 to SA 38),





DC13 Chris Hani - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		629 569	725 440	699 581	1 016 328	1 063 411	1 063 411	1 124 026	1 185 813	1 240 308
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		629 569	725 440	699 581	1 016 328	1 063 411	1 063 411	1 124 026	1 185 813	1 240 308
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 333	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		1 333	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		490 605	618 385	704 581	613 333	851 446	851 446	622 372	585 185	515 304
Planning and development		469 335	617 840	703 874	612 192	850 305	850 305	619 474	584 767	514 867
Road transport		16 701	-	-	-	-	-	-	-	-
Environmental protection		4 569	545	707	1 141	1 141	1 141	2 898	418	437
<i>Trading services</i>		302 182	370 644	385 669	387 219	407 219	407 219	428 801	449 812	470 954
Energy sources		-	-	-	-	-	-	-	-	-
Water management		242 990	307 984	304 388	310 489	323 489	323 489	340 634	357 325	374 119
Waste water management		59 193	62 660	81 281	76 730	83 730	83 730	88 167	92 488	96 835
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>1 423 690</b>	<b>1 714 469</b>	<b>1 789 831</b>	<b>2 016 880</b>	<b>2 322 076</b>	<b>2 322 076</b>	<b>2 175 200</b>	<b>2 220 810</b>	<b>2 226 566</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		312 359	354 687	413 922	369 940	383 764	383 764	399 245	391 170	409 350
Executive and council		70 140	53 108	72 372	83 380	82 811	82 811	81 124	83 735	87 575
Finance and administration		238 019	298 688	337 672	282 234	297 570	297 570	314 561	303 701	317 866
Internal audit		4 200	2 891	3 879	4 326	3 383	3 383	3 560	3 734	3 910
<i>Community and public safety</i>		17 674	27 715	22 042	25 998	21 151	21 151	26 463	26 588	27 813
Community and social services		12 861	21 071	14 982	16 678	14 271	14 271	17 682	17 376	18 175
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 562	5 600	5 844	6 516	4 091	4 091	5 913	6 203	6 492
Housing		-	-	-	-	-	-	-	-	-
Health		1 251	1 045	1 217	2 804	2 789	2 789	2 868	3 009	3 146
<i>Economic and environmental services</i>		197 865	109 078	175 411	118 411	114 841	114 841	133 512	161 936	206 770
Planning and development		147 198	75 779	141 081	84 383	81 936	81 936	95 470	124 670	167 769
Road transport		21 919	1 645	1 636	1 778	1 522	1 522	1 642	1 723	1 804
Environmental protection		28 748	31 654	32 694	32 250	31 382	31 382	36 400	35 543	37 198
<i>Trading services</i>		722 928	830 195	890 887	804 827	776 442	776 442	860 152	865 692	900 090
Energy sources		-	-	-	-	-	-	-	-	-
Water management		697 309	778 628	830 600	703 919	715 947	715 947	506 712	529 423	547 776
Waste water management		25 619	51 567	60 288	100 908	60 494	60 494	353 441	336 269	352 314
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>1 250 825</b>	<b>1 321 676</b>	<b>1 502 263</b>	<b>1 319 176</b>	<b>1 296 197</b>	<b>1 296 197</b>	<b>1 419 373</b>	<b>1 445 387</b>	<b>1 544 023</b>
<b>Surplus/(Deficit) for the year</b>		<b>172 865</b>	<b>392 793</b>	<b>287 568</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>

**DC13 Chris Hani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>	1									
Vote 01 - Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	682	518	399	399	399	-	-	-
Vote 03 - Budget & Treasury		625 297	722 957	697 560	1 014 839	1 061 246	1 061 246	1 123 654	1 185 813	1 240 308
Vote 04 - Community Services		5 902	545	707	1 141	1 141	1 141	2 898	418	437
Vote 05 - Corporate Services		4 271	2 483	2 021	1 488	2 165	2 165	372	-	-
Vote 06 - Planning & Development		1 183	4 453	1 293	980	980	980	-	-	-
Vote 07 - Technical Services		770 335	983 350	1 087 732	998 032	1 256 144	1 256 144	1 048 275	1 034 579	985 821
Vote 08 - Roadworks		16 701	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 423 690</b>	<b>1 714 469</b>	<b>1 789 831</b>	<b>2 016 880</b>	<b>2 322 076</b>	<b>2 322 076</b>	<b>2 175 200</b>	<b>2 220 810</b>	<b>2 226 566</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Council		27 626	24 123	22 929	23 066	25 129	25 129	25 790	26 935	28 105
Vote 02 - Municipal Manager		68 257	51 159	75 030	86 788	85 780	85 780	107 681	107 646	112 025
Vote 03 - Budget & Treasury		75 564	114 409	124 293	101 764	105 428	105 428	93 855	101 402	106 390
Vote 04 - Community Services		46 422	59 370	54 736	58 248	52 533	52 533	62 863	62 132	65 010
Vote 05 - Corporate Services		144 520	167 821	195 771	162 706	172 098	172 098	188 544	171 600	179 385
Vote 06 - Planning & Development		41 916	40 163	23 945	31 372	30 216	30 216	34 127	34 484	41 887
Vote 07 - Technical Services		824 602	862 987	1 003 924	853 454	823 491	823 491	904 870	939 465	1 009 418
Vote 08 - Roadworks		21 919	1 645	1 636	1 778	1 522	1 522	1 642	1 723	1 804
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 250 825</b>	<b>1 321 676</b>	<b>1 502 263</b>	<b>1 319 176</b>	<b>1 296 197</b>	<b>1 296 197</b>	<b>1 419 373</b>	<b>1 445 387</b>	<b>1 544 023</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>172 865</b>	<b>392 793</b>	<b>287 568</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>

DC13 Chris Hani - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	241 313	307 984	304 388	310 489	323 489	323 489	339 998	340 634	357 325	374 119
Service charges - Waste Water Management	2	59 193	62 660	64 717	76 730	83 730	83 730	62 959	88 167	92 488	96 835
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		511	648	435	601	601	601	71	633	664	695
Agency services											
Interest											
Interest earned from Receivables		57 781	62 769	84 185	53 593	100 000	100 000	146 824	104 950	110 460	115 651
Interest earned from Current and Non Current Assets		20 714	7 527	10 605	40 925	40 925	40 925	11 880	43 095	45 206	47 331
Dividends											
Rent on Land											
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-
Licence and permits		-	61	60	284	284	284	56	299	313	328
Operational Revenue		1 510	339	397	261 140	261 140	261 140	75 667	274 981	288 455	302 012
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	94	94	94	-	99	104	109
Licences or permits											
Transfer and subsidies - Operational		698 412	714 682	665 973	734 668	714 064	714 064	695 266	781 943	820 853	893 395
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets	2	-	1 292	317	3 120	3 120	3 120	2 988	3 285	4 000	4 000
Other Gains		-	-	16 563	-	-	-	-	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 079 436</b>	<b>1 157 963</b>	<b>1 147 641</b>	<b>1 481 644</b>	<b>1 527 447</b>	<b>1 527 447</b>	<b>1 335 709</b>	<b>1 638 085</b>	<b>1 719 867</b>	<b>1 834 475</b>
<b>Expenditure</b>											
Employee related costs	2	342 074	379 973	407 269	400 535	390 490	390 490	367 501	421 281	442 337	463 182
Remuneration of councillors		12 226	12 918	12 426	12 715	12 715	12 715	12 466	13 223	13 752	14 302
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	10 490	33 493	18 361	43 184	50 282	50 282	-	57 315	58 907	57 820
Debt impairment	3	-	-	-	-	-	-	-	223 935	230 653	237 572
Depreciation and amortisation		157 913	181 858	260 297	180 000	180 000	180 000	120 000	189 540	191 461	197 420
Interest		88	456	2 842	530	377	377	200	500	525	549
Contracted services		168 380	182 088	205 766	241 544	236 335	236 335	207 681	277 718	270 916	292 384
Transfers and subsidies		117 739	53 842	70 713	70 500	53 446	53 446	49 933	86 808	82 124	118 791
Irrecoverable debts written off		278 891	304 180	335 286	227 391	217 391	217 391	208 442	-	-	-
Operational costs		134 190	144 866	156 063	142 776	155 161	155 161	141 243	149 053	154 712	162 003
Losses on disposal of Assets		315	906	876	-	-	-	-	-	-	-
Other Losses		-	392	1 447	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 222 305</b>	<b>1 294 972</b>	<b>1 471 347</b>	<b>1 319 176</b>	<b>1 296 197</b>	<b>1 296 197</b>	<b>1 107 466</b>	<b>1 419 373</b>	<b>1 445 387</b>	<b>1 544 023</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations)	6	344 254	556 506	642 190	535 235	794 629	794 629	601 700	537 114	500 943	392 091
Transfers and subsidies - capital (in-kind)	6										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>201 384</b>	<b>419 498</b>	<b>318 484</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>829 943</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>
Income Tax											
<b>Surplus/(Deficit) after income tax</b>		<b>201 384</b>	<b>419 498</b>	<b>318 484</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>829 943</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>201 384</b>	<b>419 498</b>	<b>318 484</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>829 943</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	7										
<b>Surplus/(Deficit) for the year</b>	1	<b>201 384</b>	<b>419 498</b>	<b>318 484</b>	<b>697 703</b>	<b>1 025 879</b>	<b>1 025 879</b>	<b>829 943</b>	<b>755 827</b>	<b>775 424</b>	<b>682 543</b>

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury		318	1 414	7 260	60 500	60 500	60 500	13 565	60 500	55 575	124 912
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services		-	3 167	2 701	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	0	20 000	20 000	20 000	7	-	-	-
Vote 07 - Technical Services		16 527	(2 939)	8 320	535 235	768 360	768 360	603 220	537 114	500 943	392 091
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>616 791</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 07 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chis Hani Development Agency		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>616 791</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		318	4 581	9 961	60 500	60 500	60 500	13 565	60 500	55 575	124 912
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		318	4 581	9 961	60 500	60 500	60 500	13 565	60 500	55 575	124 912
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	0	24 000	20 100	20 100	7	8 700	4 000	-
Planning and development		-	-	0	24 000	20 100	20 100	7	8 700	4 000	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16 527	(2 939)	8 320	531 235	768 260	768 260	603 220	528 414	496 943	392 091
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		15 528	(2 939)	7 913	491 835	747 014	747 014	589 219	494 764	472 913	390 701
Waste water management		999	(0)	407	39 400	21 246	21 246	14 001	33 650	24 030	1 390
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>616 791</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>
<b>Funded by:</b>											
National Government		16 527	(3 044)	8 524	535 235	768 360	768 360	602 945	537 114	500 943	392 091
Provincial Government		-	105	(204)	-	-	-	275	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>16 527</b>	<b>(2 939)</b>	<b>8 320</b>	<b>535 235</b>	<b>768 360</b>	<b>768 360</b>	<b>603 220</b>	<b>537 114</b>	<b>500 943</b>	<b>392 091</b>
<b>Borrowing</b>	6										
Internally generated funds		318	4 581	9 961	80 500	80 500	80 500	13 571	60 500	55 575	124 912
<b>Total Capital Funding</b>	7	<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>616 791</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>

DC13 Chris Hani - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		(218 599)	171 221	361 276	312 273	312 273	312 273	230 730	624 739	1 172 135	1 682 936
Trade and other receivables from exchange transactions	1	159 653	420 073	483 347	846 259	856 259	856 259	809 447	683 862	406 711	48 492
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables		128	(194)	(207)	-	-	-	(207)	-	-	-
Inventory	2	6 021	3 351	10 275	10 275	10 275	10 275	10 275	10 275	10 275	10 275
VAT		192 029	1 129 193	783 131	1 262 297	1 262 297	1 262 297	853 437	871 360	914 057	957 017
Other current assets		3 246	14 161	14 704	-	-	-	14 796	-	-	-
<b>Total current assets</b>		<b>142 480</b>	<b>1 737 805</b>	<b>1 652 526</b>	<b>2 431 105</b>	<b>2 441 105</b>	<b>2 441 105</b>	<b>1 918 478</b>	<b>2 190 237</b>	<b>2 503 178</b>	<b>2 698 720</b>
<b>Non current assets</b>											
Investments											
Investment property											
Property, plant and equipment	3	(33 535)	4 593 316	4 933 612	4 673 161	4 906 286	4 906 286	5 430 398	3 736 430	3 849 136	3 964 374
Biological assets											
Living and non-living resources											
Heritage assets											
Intangible assets		(61)	261	119	1 490	1 490	1 490	119	203	213	223
Trade and other receivables from exchange transactions		38	352	352	-	-	-	352	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 574	1 647
<b>Total non current assets</b>		<b>(33 558)</b>	<b>4 595 429</b>	<b>4 935 583</b>	<b>4 676 151</b>	<b>4 909 276</b>	<b>4 909 276</b>	<b>5 432 369</b>	<b>3 738 133</b>	<b>3 850 923</b>	<b>3 966 244</b>
<b>TOTAL ASSETS</b>		<b>108 922</b>	<b>6 333 234</b>	<b>6 588 109</b>	<b>7 107 256</b>	<b>7 350 381</b>	<b>7 350 381</b>	<b>7 350 846</b>	<b>5 928 370</b>	<b>6 354 101</b>	<b>6 664 964</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft											
Financial liabilities		1 228	2 114	-	2 215	2 215	2 215	-	2 215	2 270	2 323
Consumer deposits		179	649	772	778	778	778	893	1 458	1 529	1 601
Trade and other payables from exchange transactions	4	151 534	271 967	416 649	344 949	344 949	344 949	187 331	164 321	172 373	180 475
Trade and other payables from non-exchange transactions	5	(32 577)	82 541	15 941	80 000	80 000	80 000	-	44 206	46 372	48 551
Provision		(1 630)	85 201	82 554	-	-	-	82 554	-	-	-
VAT		113 424	1 165 643	1 032 479	1 105 327	1 105 327	1 105 327	1 090 727	1 075 699	1 128 408	1 181 443
Other current liabilities		16 850	1 771	1 771	88 161	88 161	88 161	1 771	84 325	88 457	92 614
<b>Total current liabilities</b>		<b>249 007</b>	<b>1 609 886</b>	<b>1 550 165</b>	<b>1 621 429</b>	<b>1 621 429</b>	<b>1 621 429</b>	<b>1 363 277</b>	<b>1 372 223</b>	<b>1 439 409</b>	<b>1 507 007</b>
<b>Non current liabilities</b>											
Financial liabilities	6	-	-	-	-	-	-	-	18 925	19 852	20 785
Provision	7	4 204	73 073	72 366	134 732	134 732	134 732	72 366	53 441	56 060	58 694
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
<b>Total non current liabilities</b>		<b>4 204</b>	<b>73 073</b>	<b>72 366</b>	<b>134 732</b>	<b>134 732</b>	<b>134 732</b>	<b>72 366</b>	<b>72 366</b>	<b>75 912</b>	<b>79 480</b>
<b>TOTAL LIABILITIES</b>		<b>253 211</b>	<b>1 682 959</b>	<b>1 622 531</b>	<b>1 756 161</b>	<b>1 756 161</b>	<b>1 756 161</b>	<b>1 435 643</b>	<b>1 444 589</b>	<b>1 515 321</b>	<b>1 586 486</b>
<b>NET ASSETS</b>		<b>(144 290)</b>	<b>4 650 276</b>	<b>4 965 578</b>	<b>5 351 095</b>	<b>5 594 220</b>	<b>5 594 220</b>	<b>5 915 203</b>	<b>4 483 781</b>	<b>4 838 780</b>	<b>5 078 477</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	18 262	2 029 825	2 274 287	5 369 698	5 626 621	5 626 621	3 111 386	4 483 781	4 838 780	5 078 477
Reserves and funds	9	-	2 690 061	2 690 061	-	-	-	2 690 061	-	-	-
Other											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>18 262</b>	<b>4 719 886</b>	<b>4 964 348</b>	<b>5 369 698</b>	<b>5 626 621</b>	<b>5 626 621</b>	<b>5 801 447</b>	<b>4 483 781</b>	<b>4 838 780</b>	<b>5 078 477</b>

DC13 Chris Hani - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates									-	-	-
Service charges		-	78 300	96 141	271 053	258 789	258 789	34 117	257 281	314 869	329 668
Other revenue		-	2 037 162	203 366	262 119	262 119	262 119	66 712	275 379	288 872	302 449
Transfers and Subsidies - Operational	1	-	7 803	459 193	734 668	712 737	712 737	647 740	781 943	820 853	893 395
Transfers and Subsidies - Capital	1	-	662 073	632 611	535 235	574 429	574 429	827 558	537 114	500 943	392 091
Interest		-	7 527	10 605	40 925	40 925	40 925	9 582	100 035	104 937	109 869
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees		72	(1 436 439)	(901 032)	(840 755)	(713 391)	(713 391)	(726 958)	(833 406)	(856 176)	(896 262)
Interest		-	(291)	(125)	(530)	(377)	(377)	(424)	(450)	(472)	(494)
Transfers and Subsidies	1	-	-	(67 663)	(70 500)	(53 446)	(53 446)	(47 933)	(78 127)	(73 912)	(106 911)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>72</b>	<b>1 356 135</b>	<b>433 096</b>	<b>932 216</b>	<b>1 081 785</b>	<b>1 081 785</b>	<b>810 395</b>	<b>1 039 768</b>	<b>1 099 914</b>	<b>1 023 803</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	1 292	317	3 120	3 120	3 120	-	3 285	4 000	4 000
Decrease (increase) in non-current receivables		38	315	-	(352)	-	-	-	-	-	-
Decrease (increase) in non-current investments									-	-	-
<b>Payments</b>											
Capital assets		-	(1 642)	(18 275)	(615 735)	(654 929)	(654 929)	(542 354)	(597 614)	(556 518)	(517 003)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>38</b>	<b>(36)</b>	<b>(17 958)</b>	<b>(612 968)</b>	<b>(651 809)</b>	<b>(651 809)</b>	<b>(542 354)</b>	<b>(594 329)</b>	<b>(552 518)</b>	<b>(513 003)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing									-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>109</b>	<b>1 356 099</b>	<b>415 139</b>	<b>319 248</b>	<b>429 977</b>	<b>429 977</b>	<b>268 041</b>	<b>445 439</b>	<b>547 396</b>	<b>510 801</b>
Cash/cash equivalents at the year begin:	2	117 073	42 247	171 221	312 273	312 273	312 273	10	179 300	624 739	1 172 135
Cash/cash equivalents at the year end:	2	117 183	1 398 346	586 359	631 521	742 250	742 250	268 051	624 739	1 172 135	1 682 936

DC13 Chris Hani - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	117 183	1 398 346	586 359	631 521	742 250	742 250	268 051	624 739	1 172 135	1 682 936
Other current investments > 90 days		(335 782)	(1 227 125)	(225 083)	(319 248)	(429 977)	(429 977)	(37 321)	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>(218 599)</b>	<b>171 221</b>	<b>361 276</b>	<b>312 273</b>	<b>312 273</b>	<b>312 273</b>	<b>230 730</b>	<b>624 739</b>	<b>1 172 135</b>	<b>1 682 936</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		(32 577)	82 541	15 941	80 000	80 000	80 000	194 272	-	-	-
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	151 534	(2 115 430)	26 466	113 974	118 935	118 935	91 943	(353 639)	(161 026)	139 532
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>118 957</b>	<b>(2 032 889)</b>	<b>42 406</b>	<b>193 974</b>	<b>198 935</b>	<b>198 935</b>	<b>286 216</b>	<b>(353 639)</b>	<b>(161 026)</b>	<b>139 532</b>
<b>Surplus(shortfall)</b>		<b>(337 556)</b>	<b>2 204 110</b>	<b>318 870</b>	<b>118 300</b>	<b>113 339</b>	<b>113 339</b>	<b>(55 486)</b>	<b>978 378</b>	<b>1 333 161</b>	<b>1 543 404</b>



DC13 Chris Hani - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	16 845	1 712	17 805	572 573	815 380	815 380	528 734	474 438	494 123
Roads Infrastructure		-	-	30	9 000	12 814	12 814	17 714	8 050	150
Storm water Infrastructure		-	-	-	1 500	569	569	1 500	-	-
Water Supply Infrastructure		16 527	(2 819)	7 817	453 373	698 270	698 270	394 830	383 533	368 871
Sanitation Infrastructure		-	(50)	(2)	28 200	23 227	23 227	54 190	27 280	190
<b>Infrastructure</b>		<b>16 527</b>	<b>(2 869)</b>	<b>7 845</b>	<b>492 073</b>	<b>734 880</b>	<b>734 880</b>	<b>468 234</b>	<b>418 863</b>	<b>369 211</b>
Operational Buildings		-	-	0	20 000	20 000	20 000	-	-	-
Other Assets		-	-	0	20 000	20 000	20 000	-	-	-
Computer Equipment		-	1 190	3 855	12 000	11 750	11 750	11 750	9 000	9 000
Furniture and Office Equipment		318	224	55	11 500	11 500	11 500	11 500	7 500	75 000
Machinery and Equipment		-	-	649	-	250	250	250	262	275
Transport Assets		-	3 167	5 402	37 000	37 000	37 000	37 000	38 813	40 637
<b>Total Renewal of Existing Assets</b>	2	-	-	-	4 000	100	100	3 000	3 000	-
Information and Communication Infrastructure		-	-	-	4 000	100	100	3 000	3 000	-
<b>Infrastructure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>100</b>	<b>100</b>	<b>3 000</b>	<b>3 000</b>	<b>-</b>
<b>Total Upgrading of Existing Assets</b>	6	-	(70)	475	39 162	33 380	33 380	65 880	79 080	22 880
Water Supply Infrastructure		-	(70)	207	-	-	-	-	-	-
Sanitation Infrastructure		-	-	268	39 162	33 380	33 380	65 880	79 080	22 880
<b>Infrastructure</b>		<b>-</b>	<b>(70)</b>	<b>475</b>	<b>39 162</b>	<b>33 380</b>	<b>33 380</b>	<b>65 880</b>	<b>79 080</b>	<b>22 880</b>
<b>Total Capital Expenditure</b>	4	<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>
Roads Infrastructure		-	-	30	9 000	12 814	12 814	17 714	8 050	150
Storm water Infrastructure		-	-	-	1 500	569	569	1 500	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		16 527	(2 889)	8 024	453 373	698 270	698 270	394 830	383 533	368 871
Sanitation Infrastructure		-	(50)	266	67 362	56 607	56 607	120 070	106 360	23 070
Information and Communication Infrastructure		-	-	-	4 000	100	100	3 000	3 000	-
<b>Infrastructure</b>		<b>16 527</b>	<b>(2 939)</b>	<b>8 320</b>	<b>535 235</b>	<b>768 360</b>	<b>768 360</b>	<b>537 114</b>	<b>500 943</b>	<b>392 091</b>
Operational Buildings		-	-	0	20 000	20 000	20 000	-	-	-
Other Assets		-	-	0	20 000	20 000	20 000	-	-	-
Computer Equipment		-	1 190	3 855	12 000	11 750	11 750	11 750	9 000	9 000
Furniture and Office Equipment		318	224	55	11 500	11 500	11 500	11 500	7 500	75 000
Machinery and Equipment		-	-	649	-	250	250	250	262	275
Transport Assets		-	3 167	5 402	37 000	37 000	37 000	37 000	38 813	40 637
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>16 845</b>	<b>1 642</b>	<b>18 280</b>	<b>615 735</b>	<b>848 860</b>	<b>848 860</b>	<b>597 614</b>	<b>556 518</b>	<b>517 003</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	(55 756)	3 549 079	3 687 852	3 667 471	3 900 596	3 900 596	3 736 633	3 849 349	3 964 597
Roads Infrastructure		948	10 330	9 900	150	(850)	(850)	-	-	-
Water Supply Infrastructure		(39 597)	3 072 952	3 242 698	2 931 492	3 189 848	3 189 848	3 557 881	3 672 800	3 809 442
Sanitation Infrastructure		(75 660)	286 514	253 368	499 583	479 251	479 251	115 049	117 760	30 020
Information and Communication Infrastructure		-	1 210	1 210	4 000	100	100	3 000	3 000	-
<b>Infrastructure</b>		<b>(114 308)</b>	<b>3 371 005</b>	<b>3 507 176</b>	<b>3 435 224</b>	<b>3 668 349</b>	<b>3 668 349</b>	<b>3 675 930</b>	<b>3 793 561</b>	<b>3 839 462</b>
Other Assets		28 071	70 940	68 202	101 445	101 445	101 445	-	-	-
Intangible Assets		(61)	261	119	1 490	1 490	1 490	203	213	223
Computer Equipment		(5 384)	2 622	4 863	13 545	13 295	13 295	11 750	9 000	9 000
Furniture and Office Equipment		1 395	7 835	7 825	16 500	16 500	16 500	11 500	7 500	75 000
Machinery and Equipment		(4 949)	11 985	10 323	9 766	10 016	10 016	250	262	275
Transport Assets		20 749	54 086	58 999	89 501	89 501	89 501	37 000	38 813	40 637
Land		18 732	30 346	30 346	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>(55 756)</b>	<b>3 549 079</b>	<b>3 687 852</b>	<b>3 667 471</b>	<b>3 900 596</b>	<b>3 900 596</b>	<b>3 736 633</b>	<b>3 849 349</b>	<b>3 964 597</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>199 416</b>	<b>224 887</b>	<b>304 223</b>	<b>257 842</b>	<b>255 703</b>	<b>255 703</b>	<b>289 962</b>	<b>299 901</b>	<b>312 013</b>
Depreciation	7	157 913	181 858	260 297	180 000	180 000	180 000	189 540	191 461	197 420
Repairs and Maintenance by Asset Class	3	41 504	43 029	43 926	77 842	75 703	75 703	100 422	108 440	114 593
Water Supply Infrastructure		17 204	15 963	17 358	34 506	37 732	37 732	44 052	49 343	51 622
Sanitation Infrastructure		15 952	17 630	14 823	28 336	23 148	23 148	36 848	38 466	40 728
<b>Infrastructure</b>		<b>33 156</b>	<b>33 593</b>	<b>32 181</b>	<b>62 842</b>	<b>60 880</b>	<b>60 880</b>	<b>80 900</b>	<b>87 809</b>	<b>92 350</b>
Operational Buildings		345	159	305	5 000	4 020	4 020	7 000	7 500	8 500
Housing		-	-	-	-	-	-	-	-	-
Other Assets		345	159	305	5 000	4 020	4 020	7 000	7 500	8 500
Machinery and Equipment		-	-	-	-	25	25	522	543	564
Transport Assets		8 003	9 277	11 439	10 000	10 778	10 778	12 000	12 588	13 180
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>199 416</b>	<b>224 887</b>	<b>304 223</b>	<b>257 842</b>	<b>255 703</b>	<b>255 703</b>	<b>289 962</b>	<b>299 901</b>	<b>312 013</b>
Renewal and upgrading of Existing Assets as % of total capex		0.0%	-4.3%	2.6%	7.0%	3.9%	3.9%	11.5%	14.7%	4.4%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.2%	24.0%	18.6%	18.6%	36.3%	42.9%	11.6%
R&M as a % of PPE & Investment Property		-74.5%	1.2%	1.2%	2.1%	1.9%	1.9%	2.7%	2.8%	2.9%
Renewal and upgrading and R&M as a % of PPE and Investment Pr		-74.5%	1.2%	1.2%	3.3%	2.8%	2.8%	4.5%	4.9%	3.5%



**ANNEXURE B**  
**MUNICIPAL BUDGET REPORTING**  
**REGULATIONS A-SCHEDULES – VERSION**  
**6.7**

(capital budget per department)

**ANNEXURE C**

**MUNICIPAL BUDGET REPORTING**

**REGULATIONS A-SCHEDULES – VERSION**

**6.7**

(summaries of the capital budget)

**ANNEXURE D**  
**MUNICIPAL TARIFFS FOR 2023/24 MTREF**  
**BUDGET**

**CURRENT TARIFFS CHARGED FOR JULY 2022 - JUNE 2023**

TARIFFS	CURRENT TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT EXCLUSIVE
<b>WATER</b>			
<b>Water Consumption (Domestic/Household use)</b>			
0-6	11.80	1.54	10.26
7-15	13.70	1.79	11.91
16-30	16.80	2.19	14.61
31-45	20.90	2.73	18.17
46-60	22.80	2.97	19.83
61 or more	25.70	3.35	22.35
<b>Water Consumption (Institutional, etc)</b>			
0-200 kl per month	14.00	1.83	12.17
201-2,500 kl per month	15.50	2.02	13.48
2,501 or more kl per month	16.90	2.20	14.70
<b>Water Consumption (Business &amp; other use)</b>			
0 – 5,000 kl / month	17.90	2.33	15.57
5,001 -25,000 kl / month	18.20	2.37	15.83
25,001- 50,000 kl/month	18.50	2.41	16.09
50,001- or more kl / month	18.50	2.41	16.09
<b>Water Consumption (no meter/unread meter) - Flat Rate Per Month</b>			
Domestic/Household	124.20	16.20	108.00
Institutional	161.40	21.05	140.35
Business & other	173.90	22.68	151.22
<b>Water Basic (Availability) - Flat Rate Per Month</b>			
Domestic	124.20	16.20	108.00
Institutional	161.40	21.05	140.35
Business	173.90	22.68	151.22
<b>Water Delivery by Truck to Domestic/Households &amp; Businesses</b>			
Labour - Charged per person	61.30	8.00	53.30
Travel Expenses - Charged per kilometer	10.90	1.42	9.48
Charge per Load	586.50	76.50	510.00
<b>Water Combination Meters Connections (Where water or fire hydrant connection is supplied)</b>			
50mm	45 019.00	5 872.04	39 146.96
80mm	49 095.00	6 403.70	42 691.30
100mm	60 344.60	7 871.03	52 473.57
150mm	95 777.40	12 492.70	83 284.70
<b>Main Meter Connection (incl road crossing)</b>			
15mm	3 099.00	404.22	2 694.78
15mm WCM	4 460.80	581.84	3 878.96
25mm	5 783.10	754.32	5 028.78
<b>Main Meter Connection (excl road crossing)</b>			
15mm	2 359.40	307.75	2 051.65
15mm WCM	3 775.80	492.50	3 283.30
<b>ILLEGAL CONNECTIONS AND/OR CONSUMPTIONS AND DAMAGES TO SERVICES</b>			
Illegal use of fire connection and/or use of unauthorised connections – Domestic	6 831.10	891.01	5 940.09
Illegal use of fire connection and/or use of unauthorised connections – Business	13 920.10	1 815.67	12 104.43
Unauthorized usage by vehicles such as tankers	18 831.30	2 456.26	16 375.04
<b>DISCONNECTION AND RESTRICTION FEES</b>			
DELIVERY OF NOTICES - Both to Domestic/Households & Businesses	106.50	13.89	92.61
Installation of Water Management Meter (15mm) to restrict flow - Domestic	3 672.10	478.97	3 193.13
To Disconnect water supply by removing connection pipe and/or T piece or meter - Domestic	1 140.80	148.80	992.00
Adjust the Water Management Meter (15mm) to re-instate full flow - Domestic	599.10	78.14	520.96
Installation of Water Management Meter (15mm) to restrict flow - Business & other	3 672.10	478.97	3 193.13
Terminate Water Supply - Business & other	1 140.80	148.80	992.00
Re-instate Water Supply - Business & other	1 140.80	148.80	992.00
Adjust the Water Management Meter (15mm) to re-instate full flow - Business & other	599.10	78.14	520.96
<b>DAMAGES TO THE MUNICIPAL WATER PIPE SYSTEM</b>			
Pipes with diameter 50mm or less	8 339.00	1 087.70	7 251.30
Pipes with diameter between 50mm and 100mm	16 679.30	2 175.56	14 503.74
Pipes with diameter between 100mm and 250mm	25 018.30	3 263.26	21 755.04
Pipes with diameter between 250mm and 400mm	33 358.60	4 351.12	29 007.48
Pipes with diameter between 400mm and 700mm	66 717.20	8 702.24	58 014.96
Pipes with diameter greater than 700mm	91 735.50	11 965.50	79 770.00
<b>WATER QUALITY - LAB ANALYSIS COSTS</b>			
<b>BACTERIOLOGICAL ANALYSIS</b>			
E-coli (count / 100 ml)	125.60	16.38	109.22
Faecal Coliform Count (count / 100 ml)	102.40	13.36	89.04
<b>PHYSICAL &amp; ORGANOLEPTIC ANALYSIS</b>			
Ph	28.30	3.69	24.61
Turbidity	16.70	2.18	14.52
Electrical Conductivity	23.00	3.00	20.00
Chlorine	8.80	1.15	7.65
Total Dissolved Solids (TDS)	56.80	7.41	49.39
Suspended Solids	42.80	5.58	37.22
<b>CHEMICAL ANALYSIS</b>			
Fluoride	95.80	12.50	83.30
Nitrate	120.40	15.70	104.70
Ammonia	91.70	11.96	79.74
Chemical Oxygen Demand (COD)	191.00	24.91	166.09
Phosphate	102.20	13.33	88.87
Sulphate	95.80	12.50	83.30

TARIFFS	PROPOSED INCREASE FOR JULY 2023 - JUNE 2024		PROPOSED TARIFFS FOR JULY 2023 - JUNE 2024	
	PROPOSED INCREASE OF 5,3 %	PROPOSED TARIFF FOR 2023/2024 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2023/2024 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2023/2024 VAT INCLUSIVE AT 15 %
<b>WATER</b>				
<b>Water Consumption (Domestic/Household use)</b>				
0-6	0.54	10.80	1.62	12.43
7-15	0.63	12.54	1.88	14.43
16-30	0.77	15.38	2.31	17.69
31-45	0.96	19.14	2.87	22.01
46-60	1.05	20.88	3.13	24.01
61 or more	1.18	23.53	3.53	27.06
<b>Water Consumption (Institutional, etc)</b>				
0-200 kl per month	0.65	12.82	1.92	14.74
201-2,500 kl per month	0.71	14.19	2.13	16.32
2,501 or more kl per month	0.78	15.47	2.32	17.80
<b>Water Consumption (Business &amp; other use)</b>				
0 – 5,000 kl / month	0.82	16.39	2.46	18.85
5,001 -25,000 kl / month	0.84	16.66	2.50	19.16
25,001- 50,000 kl/month	0.85	16.94	2.54	19.48
50,001- or more kl / month	0.85	16.94	2.54	19.48
<b>Water Consumption (no meter/unread meter) - Flat Rate Per Month</b>				
Domestic/Household	5.72	113.72	17.06	130.78
Institutional	7.44	147.79	22.17	169.95
Business & other	8.01	159.23	23.88	183.12
<b>Water Basic (Availability) - Flat Rate Per Month</b>				
Domestic	5.72	113.72	17.06	130.78
Institutional	7.44	147.79	22.17	169.95
Business	8.01	159.23	23.88	183.12
<b>Water Delivery by Truck to Domestic/Households &amp; Businesses</b>				
Labour - Charged per person	2.83	56.13	8.42	64.55
Travel Expenses - Charged per kilometer	0.50	9.98	1.50	11.48
Charge per Load	27.03	537.03	80.55	617.58
<b>Water Combination Meters Connections (Where water or fire hydrant connection is supplied)</b>				
50mm	2 074.79	41 221.75	6 183.26	47 405.01
80mm	2 262.64	44 953.94	6 743.09	51 697.04
100mm	2 781.10	55 254.66	8 288.20	63 542.86
150mm	4 414.09	87 698.78	13 154.82	100 853.60
<b>Main Meter Connection (incl road crossing)</b>				
15mm	142.82	2 837.61	425.64	3 263.25
15mm WCM	205.58	4 084.54	612.68	4 697.22
25mm	266.53	5 295.31	794.30	6 089.60
<b>Main Meter Connection (excl road crossing)</b>				
15mm	108.74	2 160.39	324.06	2 484.45
15mm WCM	174.02	3 457.32	518.60	3 975.92
<b>ILLEGAL CONNECTIONS AND/OR CONSUMPTIONS AND DAMAGES TO SERVICES</b>				
Illegal use of fire connection and/or use of unauthorised connections - Domestic	314.82	6 254.91	938.24	7 193.15
Illegal use of fire connection and/or use of unauthorised connections - Business	641.54	12 745.97	1 911.90	14 657.87
Unauthorized usage by vehicles such as tankers	867.88	17 242.92	2 586.44	19 829.36
<b>DISCONNECTION AND RESTRICTION FEES</b>				
<b>DELIVERY OF NOTICES - Both to Domestic/Households &amp; Businesses</b>				
Installation of Water Management Meter (15mm) to restrict flow - Domestic	169.24	3 362.37	504.35	3 866.72
To Disconnect water supply by removing connection pipe and/or T piece or meter - Domestic	52.58	1 044.58	156.69	1 201.26
Adjust the Water Management Meter (15mm) to re-instate full flow - Domestic	27.61	548.57	82.29	630.85
Installation of Water Management Meter (15mm) to restrict flow - Business & other	169.24	3 362.37	504.35	3 866.72
Terminate Water Supply - Business & other	52.58	1 044.58	156.69	1 201.26
Re-instate Water Supply - Business & other	52.58	1 044.58	156.69	1 201.26
Adjust the Water Management Meter (15mm) to re-instate full flow - Business & other	27.61	548.57	82.29	630.85
<b>DAMAGES TO THE MUNICIPAL WATER PIPE SYSTEM</b>				
Pipes with diameter 50mm or less	384.32	7 635.62	1 145.34	8 780.97
Pipes with diameter between 50mm and 100mm	768.70	15 272.44	2 290.87	17 563.30
Pipes with diameter between 100mm and 250mm	1 153.02	22 908.06	3 436.21	26 344.27
Pipes with diameter between 250mm and 400mm	1 537.40	30 544.87	4 581.73	35 126.61
Pipes with diameter between 400mm and 700mm	3 074.79	61 089.75	9 163.46	70 253.21
Pipes with diameter greater than 700mm	4 227.81	83 997.81	12 599.67	96 597.48
<b>WATER QUALITY - LAB ANALYSIS COSTS</b>				
<b>BACTERIOLOGICAL ANALYSIS</b>				
E-coli (count / 100 ml)	5.79	115.01	17.25	132.26
Faecal Coliform Count (count / 100 ml)	4.72	93.76	14.06	107.83
<b>PHYSICAL &amp; ORGANOLEPTIC ANALYSIS</b>				
Ph	1.30	25.91	3.89	29.80
Turbidity	0.77	15.29	2.29	17.59
Electrical Conductivity	1.06	21.06	3.16	24.22
Chlorine	0.41	8.06	1.21	9.27
Total Dissolved Solids (TDS)	2.62	52.01	7.80	59.81
Suspended Solids	1.97	39.19	5.88	45.07
<b>CHEMICAL ANALYSIS</b>				
Fluoride	4.42	87.72	13.16	100.88
Nitrate	5.55	110.24	16.54	126.78
Ammonia	4.23	83.97	12.59	96.56
Chemical Oxygen Demand (COD)	8.80	174.89	26.23	201.12
Phosphate	4.71	93.58	14.04	107.62
Sulphate	4.42	87.72	13.16	100.88

CURRENT TARIFFS CHARGED FOR JULY 2022 - JUNE 2023				PROPOSED INCREASE FOR JULY 2023 - JUNE 2024		PROPOSED TARIFFS FOR JULY 2023 - JUNE 2024		
TARIFFS	CURRENT TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED INCREASE OF 5,3 %	PROPOSED TARIFF FOR 2023/2024 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2023/2024 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2023/2024 VAT INCLUSIVE AT 15 %	PROPOSED ROUNDING FOR 2023/2024 TARIFF VAT INCLUSIVE AT 15 %
<b>SANITATION</b>								
<i>Basic Charge per Month (Flat Rate)</i>								
Domestic / Households	83.00	10.83	72.17	3.83	76.00	11.40	87.40	87.40
Business	136.80	17.84	118.96	6.30	125.26	18.79	144.05	144.10
Government	138.10	18.01	120.09	6.36	126.45	18.97	145.42	145.40
Churches, Hotels, Schools & Hospitals	130.30	17.00	113.30	6.01	119.31	17.90	137.21	137.20
<b>SANITATION</b>								
<i>Honey Sucker / Sewerage Removal by Truck</i>								
Labour - Charged per person	61.30	8.00	53.30	2.83	56.13	8.42	64.55	64.60
Travel Expenses - Charged per kilometer	10.90	1.42	9.48	0.50	9.98	1.50	11.48	11.50
Charge per Load	586.50	76.50	510.00	27.03	537.03	80.55	617.58	617.60
<i>Night-Soil Removals Per Load</i>								
Night-Soil Removals (Buckets)	89.60	11.69	77.91	4.13	82.04	12.31	94.35	94.40
<i>Unblocking of Drains on Customer Properties</i>								
Domestic	149.20	19.46	129.74	6.88	136.62	20.49	157.11	157.10
Business	267.40	34.88	232.52	12.32	244.85	36.73	281.57	281.60
Government	294.20	38.37	255.83	13.56	269.38	40.41	309.79	309.80
<i>New Sewer Connection</i>								
100mm Sewer Connection	1 705.70	222.48	1 483.22	78.61	1 561.83	234.27	1 796.10	1 796.10
150mm Sewer Connection	2 101.50	274.11	1 827.39	96.85	1 924.24	288.64	2 212.88	2 212.90



CURRENT TARIFFS CHARGED FOR JULY 2022 - JUNE 2023				PROPOSED INCREASE FOR JULY 2023 - JUNE 2024		PROPOSED TARIFFS FOR JULY 2023 - JUNE 2024		PROPOSED ROUNDING FOR 2023/2024 TARIFF VAT INCLUSIVE AT 15 %
TARIFFS	CURRENT TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED INCREASE OF 5,3 %	PROPOSED TARIFF FOR 2023/2024 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2023/2024 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2023/2024 VAT INCLUSIVE AT 15 %	
<b>MUNICIPAL HEALTH SERVICES / ENVIRONMENTAL MANAGEMENT AND WATER QUALITY SERVICES</b>								
<b>VECTOR CONTROL</b>								
Vector control per occurrence	409.40	53.40	356.00	18.87	374.87	56.23	431.10	431.10
Waste water spillages	682.30	89.00	593.30	31.45	624.75	93.71	718.46	718.50
Noise control								
Residential	682.30	89.00	593.30	31.45	624.75	93.71	718.46	718.50
Commercial	818.80	106.80	712.00	37.74	749.74	112.46	862.20	862.20
<b>ATMOSPHERIC EMISSIONS LICENCES</b>								
<b>1 unit of listed activities (REGULATED TARIFFS - NO INCREASE)</b>								
New Application	10 000.00	1 304.35	8 695.65	REGULATED - NO INCREASE	REGULATED - NO INCREASE	REGULATED - NO INCREASE	10 000.00	10 000.00
Review	10 000.00	1 304.35	8 695.65	REGULATED - NO INCREASE	REGULATED - NO INCREASE	REGULATED - NO INCREASE	10 000.00	10 000.00
Renewal	5 000.00	652.17	4 347.83	REGULATED - NO INCREASE	REGULATED - NO INCREASE	REGULATED - NO INCREASE	5 000.00	5 000.00
Transfer	2 000.00	260.87	1 739.13	REGULATED - NO INCREASE	REGULATED - NO INCREASE	REGULATED - NO INCREASE	2 000.00	2 000.00
<b>Certificate of Acceptability (CoA) (FCD Act)</b>								
New Application	341.10	44.49	296.61	15.72	312.33	46.85	359.18	359.20
Review	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
Re-eval	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
<b>Certificate of unsound foodstuffs (Condemns Certificate) Health Certificate (HA) (H. Act)</b>								
New Application	R272.90 / Hour	35.60	237.30	12.58	249.88	37.48	R287.36 / Hour	R287.40 / Hour
Review								
Renewal								
<b>Certificate of Competence (CoC) (H. Act)</b>								
New Application	341.10	44.49	296.61	15.72	312.33	46.85	359.18	359.20
Review	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
Re-eval	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
<b>Application for Exhumations and Re-Burials</b>								
RE-Issue of Certificates	341.10	44.49	296.61	15.72	312.33	46.85	359.18	359.20
Request for Re-Inspection or Special Inspections	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
Illegal Transport of Foodstuffs (FCD Act)	272.90	35.60	237.30	12.58	249.88	37.48	287.36	287.40
Application for Selling of Foodstuffs during Public Events	272.90	35.60	237.30	12.58	249.88	37.48	287.36	287.40
Meat Safety Inspections (MS Act)	136.50	17.80	118.70	6.29	124.99	18.75	143.73	143.70
Meat Safety Inspections (MS Act)	R341.10 / Hour	44.50	296.60	15.72	312.32	46.85	R359.17 / Hour	R359.20 / Hour

CURRENT TARIFFS CHARGED FOR JULY 2022 - JUNE 2023				PROPOSED INCREASE FOR JULY 2023 - JUNE 2024		PROPOSED TARIFFS FOR JULY 2023 - JUNE 2024		PROPOSED ROUNDING FOR 2023/2024 TARIFF VAT INCLUSIVE AT 15 %
TARIFFS	CURRENT TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED INCREASE OF 5,3 %	PROPOSED TARIFF FOR 2023/2024 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2023/2024 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2023/2024 VAT INCLUSIVE AT 15 %	
<b>TARIFFS FOR SERVICES RENDERED</b>								
Issuing of Water & Sanitation Clearance Certificates	192.90	25.16	167.74	8.89	176.63	26.49	203.12	203.10
RE-Issuing of Water & Sanitation Clearance Certificates	128.60	16.77	111.83	5.93	117.75	17.66	135.42	135.40
Re-Connection/Re-Activation of Water Meter (Change in ownership/user)	450.10	58.71	391.39	20.74	412.14	61.82	473.96	474.00
Sewerage 'Dump'/Deposit' into CHDM Waste Water Treatment Works (per dump/Deposit)	514.40	67.10	447.30	23.71	471.01	70.65	541.66	541.70
<b>DEPOSITS / SECURITIES</b>								
<b>OPENING OF NEW WATER &amp; SANITATION SERVICES ACCOUNT</b>								
Domestic / Household	541.30	70.60	470.70	24.95	495.64	74.35	569.99	570.00
Business / Institutions & Other	1 443.40	188.27	1 255.13	66.52	1 321.65	198.25	1 519.90	1 519.90

CURRENT TARIFFS CHARGED FOR JULY 2022 - JUNE 2023				PROPOSED INCREASE FOR JULY 2023 - JUNE 2024		PROPOSED TARIFFS FOR JULY 2023 - JUNE 2024		
TARIFFS	CURRENT TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED INCREASE OF 5,3 %	PROPOSED TARIFF FOR 2023/2024 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2023/2024 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2023/2024 VAT INCLUSIVE AT 15 %	PROPOSED ROUNDING FOR 2023/2024 TARIFF VAT INCLUSIVE AT 15 %
<b>FINES ON ACTIVITIES HAVING AN ENVIRONMENTAL IMPACT - LAW ENFORCEMENT OFFICERS (EHP'S)</b>								
Environmental Pollution – (Municipal Boundaries) - Relating to Environmental pollution created during protest Action	25 722.60	3 355.12	22 367.48	1 185.48	23 552.95	3 532.94	27 085.90	27 085.90
Air pollution - Residential	3 215.40	419.40	2 796.00	148.19	2 944.19	441.63	3 385.82	3 385.80
Air pollution – Commercial	6 430.60	838.77	5 591.83	296.37	5 888.19	883.23	6 771.42	6 771.40
Trading without COA (Certificate of Acceptability)	321.50	41.93	279.57	14.82	294.38	44.16	338.54	338.50
Environmental pollution ( Waste Water)	12 861.30	1 677.56	11 183.74	592.74	11 776.48	1 766.47	13 542.95	13 543.00
Illegal transport of Meat	321.50	41.93	279.57	14.82	294.38	44.16	338.54	338.50
Illegal transport of Milk	321.50	41.93	279.57	14.82	294.38	44.16	338.54	338.50
Illegal keeping of Animals	643.10	83.88	559.22	29.64	588.86	88.33	677.18	677.20
Illegal trading – Pesticides / Chemicals	321.50	41.93	279.57	14.82	294.38	44.16	338.54	338.50



# **ANNEXURE E**

## **MFMA BUDET CIRCULARS**

MFMA Budget Circular No.'s 122 and 123

# **ANNEXURE F**

## **BUDGETED RELATED POLICIES**

### **2023/24 MTREF BUDGET AND SUPPORTING DOCUMENTATION FOR CHRIS HANI DISTRICT MUNICIPALITY**

#### **LIST OF BUDGETED RELATED POLICIES**

- 1.1 Asset Management Policy
- 1.2 Inventory Management Policy
- 1.3 Contracts Management Policy
- 1.4 Budget Implementation and Monitoring Policy
- 1.5 Credit Control, Debt Collection and Write-off Policy
- 1.6 Incident Management Policy
- 1.7 Cash Management and Investment Policy.
- 1.8 Indigent Support Policy
- 1.9 SCM Policy
- 1.10 Loss Control Policy
- 1.11 User Accounts Management Policy
- 1.12 Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
- 1.13 Tariff Policy.
- 1.14 Funding Reserves Policy.
- 1.15 Revenue Management By-Law.
- 1.16 Virements Policy.
- 1.17 Unallocated Deposits Policy
- 1.18 Writing off of Irrecoverable Debt Policy
- 1.19 Water Estimates Policy