

**SCHEDULE A**

**FINAL ANNUAL BUDGET AND SUPPORTING  
DOCUMENTATION FOR CHRIS HANI DISTRICT  
MUNICIPALITY**



**DRAFT ANNUAL BUDGET OF  
CHRIS HANI DISTRICT MUNICIPALITY**

**2022/23 TO 2024/25  
MEDIUM TERM REVENUE AND  
EXPENDITURE FRAMEWORK**

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## 1.1 Executive Summary

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise some services for indigent residents. The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to the municipality indicating each category of funding to be utilised by the municipality in the provision of services.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2022/23 (MTREF) Medium-term Revenue and Expenditure Framework for Chris Hani District Municipality:

**Table 1 Consolidated Overview of the 2022/23 MTREF: -**

Chris Hani District Municipality Consolidated Budget summary: 2022/23 Final Budget						
Description	Current Year 2021/22			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year + 2023/24	Budget Year + 2024/25
Total Operating Revenue	1,200,196	1,402,593	1,253,077	1,481,644	1,660,210	1,644,257
Capital Revenue	563,391	601,787	601,787	535,235	319,398	466,482
Total Revenue	1,763,587	2,004,380	1,854,864	2,016,880	1,979,608	2,110,739
Total Operating Expenditure	1,141,083	1,226,260	821,393	1,319,176	1,484,239	1,455,001
Capital Expenditure	578,891	629,647	629,647	615,735	319,398	466,482
Total Expenditure	1,719,974	1,855,906	1,451,040	1,934,912	1,803,638	1,921,483
Total Surplus/(Deficit)	43,613	148,474	403,824	81,968	175,971	189,257

Total Operating Revenue has increased by 5.3 % to R 1.48 billion for the 2022/23 financial year when compared to the 2021/22 Adjustment Budget. For the two outer years, Operating Revenue will increase by 10.7 % and decrease by 0.97 % respectively.

Total Operating Expenditure for the 2022/23 financial year has been appropriated at R 1,319 billion and translates into a budgeted operating surplus of R 81, 97 million, when compared to the 2021/22 adjustment budget, Operational Expenditure has increased by 7 % in the 2022/23 final budget and has increased by 11.1 % and decreased by 2.0 % in 2023/24 and 2024/25 respectively. The Operating Surplus for the two outer years increases from R 162.4 million in the current budget year to R 175.9 million and R 189.2 million respectively in the two outer years. These low surplus levels indicate that the municipality has to increase own revenue base from the water and sanitation services to sustain the financial stability of the municipality.

The Capital Budget of R 535.2 million for 2022/23 is 12.4 % less when compared to the 2021/22 adjustment budget. The decrease is due to the allocations that have decreased in the current budget year. The capital programmes are reflecting a gradual decrease in the two outer years to R 319.3 million and R 466.4 million respectively. The main source of capital funding for the municipality are national conditional grants meant to fund infrastructure. The municipality has to fully implement the adopted revenue enhancement strategy to increase its revenue base. The cost of maintaining the capital infrastructure has to be funded through revenue generating assets. Maintenance of the infrastructure is considered as a priority in order to maintain effective and efficient delivery of basic services.

## **1.2 Operating Revenue Framework:-**

For the municipality to continue improving the quality of services provided to its citizens it needs to generate the required own revenue. Strong revenue management is fundamental to the financial sustainability of the district municipality. The reality is that the district is faced with infrastructure backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence the need to determine economic, cost reflective and affordable tariffs and balancing expenditures against realistically anticipated revenues.

The municipality has to improve the revenue cycle in order to have funds available to sustain a positive cash flow position and its liquidity.

The municipality has embarked on data cleansing activities which will improve billing and debt collection rate. The focus areas of this strategy are to improve and enhance the following:-

- ✚ The indigent registration;
- ✚ Data cleansing on the financial information systems;
- ✚ Updating of all consumer files data;
- ✚ Accurate billing (proper tariffs charged);
- ✚ Revenue collection that's sustains the cash flow position of the municipality;
- ✚ Skills transfer and capacitation of Council officials on implementation of the revenue enhancement strategy;
- ✚ Debt recovery of outstanding debtors; and
- ✚ An effective implementation of the credit control policy.

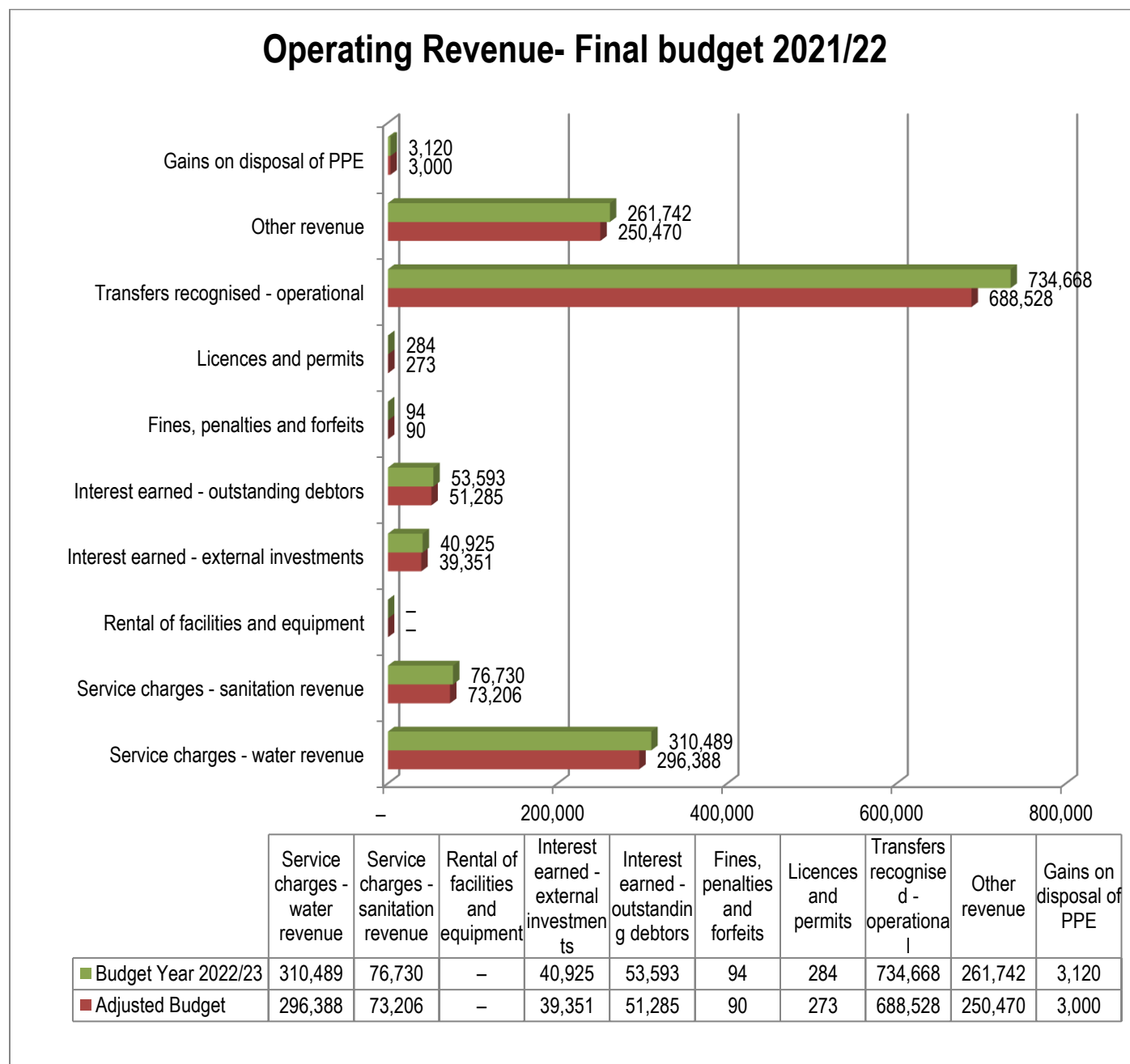
**The following table is a revenue summary of the 2022/23 MTREF (by revenue source):**

**Table 2: Summary of revenue classified by main revenue source:-**

Chris Hani District Municipality Operating Revenue by Source: Final Budget 2022/23 MTREF								
Description	2019/20	2020/21	Current Year 2021/22			2022/2023 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year + 2023/24	Budget Year + 2024/25
<b>Revenue By Source</b>								
Service charges - water revenue	241,313	307,984	274,388	296,388	296,388	310,489	322,908	335,825
Service charges - sanitation revenue	59,193	62,660	67,784	73,206	73,206	76,730	79,799	82,991
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	20,714	7,527	39,351	39,351	39,351	40,925	42,562	44,691
Interest earned - outstanding debtors	57,781	62,769	51,285	51,285	51,285	53,593	55,737	57,966
Fines, penalties and forfeits			90	90	90	94	98	101
Licences and permits		61	273	273	273	284	295	307
Agency services	-	-						
Transfers recognised - operational	698,412	714,682	678,553	688,528	688,528	734,668	883,355	835,902
Other revenue	2,021	987	85,470	250,470	250,470	261,742	272,211	283,100
Gains on disposal of PPE	2	1,291,882	3,000	3,000	3,000	3,120	3,245	3,375
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,079,436</b>	<b>1,157,963</b>	<b>1,200,196</b>	<b>1,402,593</b>	<b>1,402,593</b>	<b>1,481,644</b>	<b>1,660,210</b>	<b>1,644,257</b>

## Other Revenue – Unbundled

DC13 Chris Hani - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	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>Other Revenue By Source</b>											
Fuel Levy											
Commission									258	268	279
Vat on Conditional Grants									260,816	271,249	282,099
Sales: Publication of tender document									594	618	643
Other revenue	2	747	2,021	987	85,470	250,470	250,470	58,388	73	76	79
<b>Total Other Revenue</b>		<b>747</b>	<b>2,021</b>	<b>987</b>	<b>85,470</b>	<b>250,470</b>	<b>250,470</b>	<b>58,388</b>	<b>261,742</b>	<b>272,211</b>	<b>283,100</b>

**Figure 1: Main Operating Revenue categories for 2022/23 financial year:-**



**Table 3: Percentage growth in revenue by main revenue source :-**

Chris Hani District Municipality Perc Growth in Operating Revenue by Source Final Budget 2022/23 MTREF							
Description			2022/23 Medium Term Revenue & Expenditure Framework				
R thousand	Adjusted Budget	%	Budget Year 2022/23	%	Budget Year + 2023/24	%	Budget Year + 2024/25
<b>Revenue By Source</b>							
Service charges - water revenue	296,388	5	310,489	4	322,908	4	335,825
Service charges - sanitation revenue	73,206	5	76,730	4	79,799	4	82,991
Rental of facilities and equipment	-	-	-	-	-	-	-
Interest earned - external investments	39,351	4	40,925	4	42,562	5	44,691
Interest earned - outstanding debtors	51,285	4	53,593	4	55,737	4	57,966
Fines, penalties and forfeits	90	4	94	4	98	4	101
Licences and permits	273	4	284	4	295	4	307
Transfers recognised - operational	688,528	7	734,668	20	883,355	(5)	835,902
Other revenue	250,470	4	261,742	4	272,211	4	283,100
Gains on disposal of PPE	3,000	4	3,120	4	3,245	4	3,375
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,402,593</b>	<b>6</b>	<b>1,481,644</b>	<b>12</b>	<b>1,660,210</b>	<b>(1)</b>	<b>1,644,257</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement in order to achieve the correct calculation of the operating surplus/deficit.

Transfers Recognised Operational which are in fact operating grants, are the main revenue stream and constitute 49.5 % of the total Operating Revenue of the municipality amounting to R 734.6 million and Sanitation Services are R 76.5 million and constitute 5.1 % of the total Operating Revenue. The water revenue increases to R 310.4 and R 335.8 million in the respective outer financial years of the MTREF. The municipality has projected an annual increase in revenue at 4.8%, and an increase of 3.9 % and 4 % for the two outer years respectively and is based on the expected changes in the tariffs charged and improvement in the collection rate and accuracy of billing. An effective revenue enhancement strategy will improve the collection rate of the budgeted revenue by the municipality.

Water and Sanitation revenue constitutes 26 % of the total Operating Revenue hence the need for the municipality to focus on the effective implementation of the credit control measures. The

municipality is highly grant dependent as mentioned above hence the need to focus on the generation of own revenue for the long term financial sustainability.

**Table 4: Operating Transfers and Grant Receipts:-**

**DC13 Chris Hani - Supporting Table SA18 Transfers and grant receipts**

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>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		569,283	675,343	714,256	678,553	692,258	692,258	734,668	883,355	835,902
Local Government Equitable Share		524,527	543,689	649,376	600,621	600,621	600,621	654,460	694,535	736,185
Expanded Public Works Programme Integrated Grant		6,158	4,549	6,191	3,838	3,838	3,838	3,630	–	–
Local Government Financial Management Grant		1,250	1,250	1,005	1,000	1,000	1,000	1,000	1,000	1,000
Municipal Disaster Relief Grant		–	1,957	1,484	–	–	–	–	–	–
Municipal Infrastructure Grant		37,348	123,898	52,947	60,817	60,817	60,817	72,123	129,902	82,131
Municipal Systems Improvement Grant		–	–	–	4,031	4,031	4,031	–	–	–
Rural Road Asset Management Systems Grant		–	–	3,252	3,300	3,300	3,300	3,455	3,468	4,586
Water Services Infrastructure Grant		–	–	–	4,946	18,651	18,651	–	54,450	12,000
<b>Provincial Government:</b>		26,879	22,504	–	–	–	–	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	5,803	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure Grant		–	16,701	–	–	–	–	–	–	–
Local and Regional Economic Development		6,200	–	–	–	–	–	–	–	–
Maintenance of Road Infrastructure		20,679	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		669	565	427	–	301	301	–	–	–
Local Government Water and Related Service SETA		669	565	427	–	301	301	–	–	–
<b>Total Operating Transfers and Grants</b>	5	596,832	698,412	714,682	678,553	692,559	692,559	734,668	883,355	835,902
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		318,276	344,254	556,506	563,391	596,787	596,787	535,235	319,398	466,482
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		151,942	164,725	228,497	243,526	243,526	243,526	258,328	216,132	279,882
Regional Bulk Infrastructure Grant		90,394	85,814	258,059	241,811	268,912	268,912	216,907	77,716	115,000
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		75,940	93,715	69,949	78,054	84,349	84,349	60,000	25,550	71,600
<b>Provincial Government:</b>		–	–	–	–	5,000	5,000	–	–	–
Infrastructure Grant		–	–	–	–	5,000	5,000	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	318,276	344,254	556,506	563,391	601,787	601,787	535,235	319,398	466,482
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		915,108	1,042,666	1,271,188	1,241,944	1,294,346	1,294,346	1,269,903	1,202,753	1,302,384

The table above is a breakdown of grant funding that is allocated to the municipality. This is an indication that, the municipality to be financially viable it mainly depends on grant funding for its operations. As depicted in Supporting Table SA18 above over the MTREF period there is going

to be a slight increase in grants allocated to the municipality, this therefore requires the municipality to fully implement strategies to improve on the billing and debt collection of consumer debtors; and the implementation of the cost containment measures to curb unnecessary expenditure.

### **1.2.1 Sale of Water and Impact of Tariff Increases:-**

The municipality as a Water Services Authority and Provider is currently experiencing problems in the billing process, debt collection and implementation of the applicable water tariffs across the district. National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure, that:

- Water tariffs are fully cost-reflective – including the cost of operating and maintenance of purification plants, water networks and the cost associated with reticulation expansion;
- Tariffs are structured such that they protect basic levels of service and ensure the provision of free services to the indigent; and
- Tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that Tariff structures are cost reflective by 2014 and to date the municipality has missed that deadline, as the cost of providing these services is higher than the billing amount and debt collection rate for the services.

The municipality is a Water Services Authority (WSA) and Provider (WSP), therefore has to realise own revenue from rendering of water and sanitation services. The above allocations are not sufficient to maintain, repair and ensure the sustainability of the water infrastructure assets that should generate a revenue base for the municipality in order to cover operational and capital costs. Attached is **Annexure A**, indicating the breakdown of the tariffs to be implemented in recognising own revenue from water and sanitation services.

The municipality is currently reviewing the level and structure of water and sanitation tariffs carefully with a view to ensuring that:-

- Tariffs are on aggregate fully cost-reflective – inclusive of bulk cost of water, the cost of maintenance of purification/treatment plants and network infrastructure.
- Tariffs are structured to protect basic levels of service; and
- Tariffs are designed to encourage efficient and sustainable consumption (e.g. through inclining block tariffs).

Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

### 1.3 Operating Expenditure Framework:-

The municipality's expenditure framework for the 2022/23 MTREF budget is informed by the following:

- Balanced budget constraint (Operating Expenditure should not exceed Operating Revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit.
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- The municipality is striving to eliminate all non-priority spending; and
- The municipality is to implement the cost containment measures continuously.

The following table is a high-level summary of the 2022/23 MTREF budget (classified per main type of Operating Expenditure):

**Table 5 Summary of Operating Expenditure by standard classification items: -**

Chris Hani District Municipality Operating Expenditure by Standard classification Final Budget 2022/2023 MTREF								
Description	2018/19	2019/20	Current Year 2021/2022			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year + 2023/24	Budget Year + 2024/25
<b>Expenditure By Type</b>								
Employee related costs	342,167	342,074	362,920	372,920	372,920	400,535	418,819	438,341
Remuneration of councillors	11,665	12,226	12,226	12,226	12,226	12,715	13,274	13,872
Debt impairment	173,391	278,891	278,891	198,891	198,891	227,391	236,296	245,805
Depreciation & asset impairment	152,026	157,913	157,838	157,838	157,838	180,000	187,920	196,376
Finance charges	(30)	88	510	510	510	530	554	579
Bulk water purchases	–	–	20,265	30,265	30,265	27,700	29,183	30,766
Inventory Consumed	17,133	10,490	10,241	13,618	13,618	15,484	16,730	16,893
Contracted Services	248,183	168,380	166,912	229,221	229,221	241,544	290,402	278,104
Transfers and grants	–	117,739	48,496	79,678	79,678	70,500	141,600	76,912
Other expenditure	235,749	134,190	82,784	131,093	131,093	142,776	149,462	157,354
Loss on disposal of PPE	156	315	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>1,180,441</b>	<b>1,222,305</b>	<b>1,141,083</b>	<b>1,226,260</b>	<b>1,226,260</b>	<b>1,319,176</b>	<b>1,484,239</b>	<b>1,455,001</b>

The budgeted allocation for employee related costs for 2022/23 financial year totals R 400.5 million, which equals 30.3 % of the total Operating Expenditure. Salaries has been informed by the recent audited annual financial statements, current year actual expenditure and an annual increase of 6.89 %. The municipality has also prioritised the filling of all vacant critical posts within 2022/23 financial year.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the draft budget.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy and the recent audited annual financial statements. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R 180 million for the 2022/23 financial year and equates to 13.6 % of the total Operating Expenditure.

Bulk purchases are directly informed by the purchase of water from Department of Water and Sanitation. The annual price increases have been factored into the budget appropriations and

directly inform the expenditure provisions in line with current year expenditure and previous year audit outcomes. Bulk purchases constitute 2.0 % of the total Operating Expenditure. The municipality needs to implement a comprehensive activity based costing in the relationship between water purchases and the corresponding revenue receivable from the services rendered.

The municipality is currently constrained with capacity and skills issues in various departments hence the use of service providers to enhance business process flows. The municipality is engaging on a revenue enhancement strategy, shared internal audit, security services and support for the preparation of the annual financial statements hence the use of consultants to assist with the processes. In 2022/23 financial year, this combined expenditure totals R 1.3 billion and has increased by 7.0 % compared to the adjustment budget. As part of the process of identifying further cost efficiencies, a business process reengineering project will commence in the 2022/23 financial year to identify alternative practices and procedures, including building in-house capacity for certain activities that are currently being contracted out.

Other expenditure comprises of various line items relating to daily operations of the municipality. This combined expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Other expenditure has increased by 8.1 % for 2022/23 budget year, when compared to the adjustment budget. Also included in other expenditure are Equitable Share funded IDP projects of various departments to the value of R 39.8 million that are linked to the SDBIP and Repairs and Maintenance amounting to R 77.8 million or 5.9 % of the total operating budget. Other expenditure constitutes 4.9 % of the total Operating Expenditure.

The provision for Debt Impairment is budgeted for at R 227.3 million in 2022/23 financial year and constitutes 17.2 % of the total Operating Expenditure. This was determined based on an estimated collection rate of 30 % and the Debt Write-off Policy of the municipality. While this expenditure is a non-cash item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

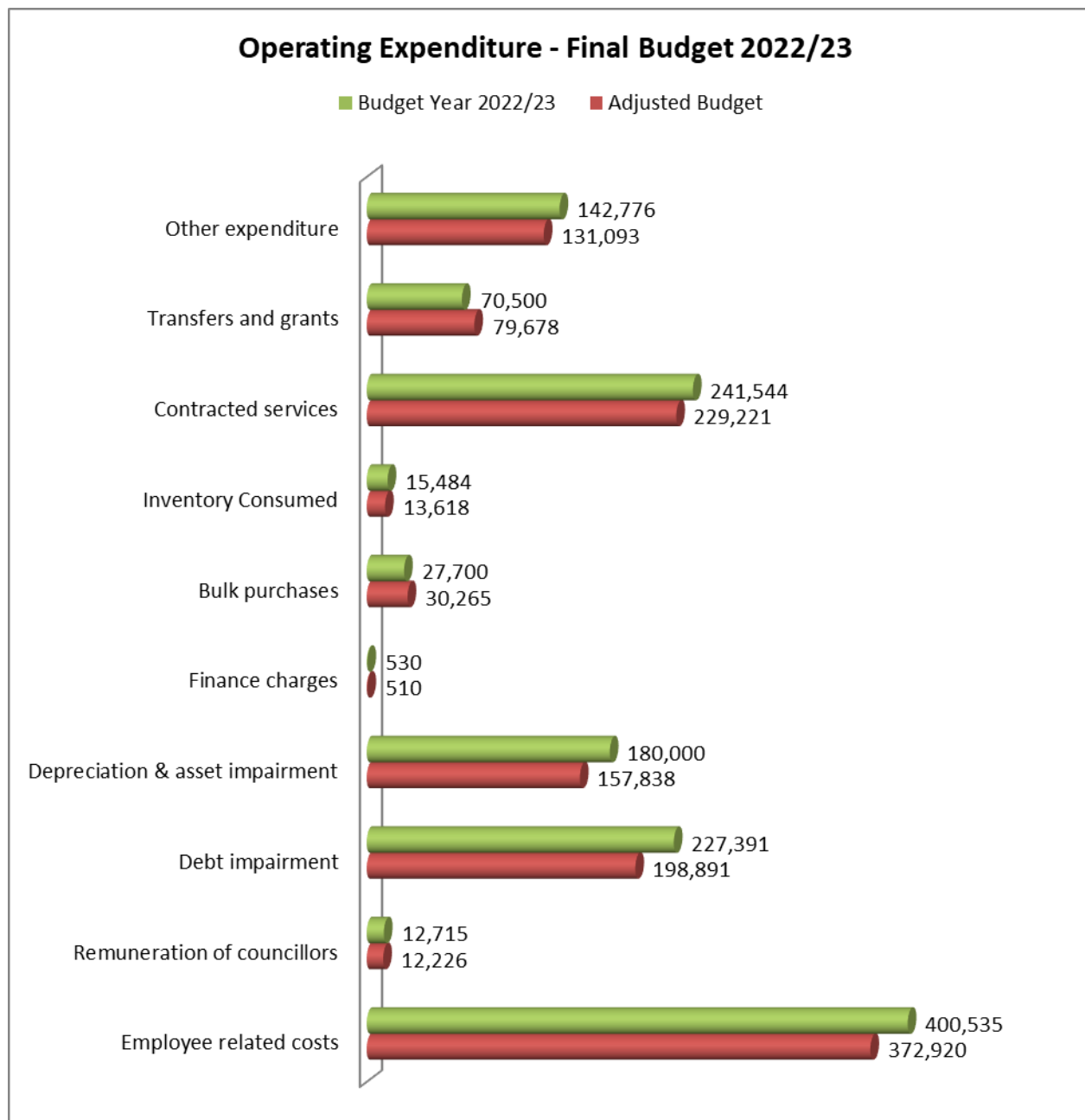
The transfers and grants amount is R 70.5 million and this comprises of operating grants funding expenditure, a subsidy to Chris Hani Development Agency of R 27.5 million as the operating grant to the agency, R 2 million for Komani Industrial Park, R 8 million for Support to Chris Hani Development centre. R33 million for Rural Sanitation with the local municipalities.

## Other Expenditure - Unbundled

DC13 Chris Hani - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	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>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		6,840	8,442	8,931	5,100	8,675	8,675	8,401	8,000	8,396	8,819
Departmental Electricity									41,700	43,711	45,858
Wet Fuel									16,224	16,982	18,198
Professional Bodies									3,871	4,041	4,223
Advertising Publication and Marketing									1,195	1,248	1,304
Printing and Publication									1,526	1,535	1,709
Rentals Operating Lease									8,106	8,463	8,844
Asset less capital thresholds									3,648	3,808	3,979
Skills Development Levy									2,894	2,971	3,116
Indigent									6,143	6,413	6,702
Software Licenses									11,000	11,528	12,092
Com,Phone fax Telegram & Telex									1,980	2,067	2,160
Insurance Excess									750	783	818
Other Expenditure		228,909	125,748	135,935	77,684	122,418	122,418	119,964	35,739	37,516	39,533
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>235,749</b>	<b>134,190</b>	<b>144,866</b>	<b>82,784</b>	<b>131,093</b>	<b>131,093</b>	<b>128,365</b>	<b>142,776</b>	<b>149,462</b>	<b>157,354</b>

The following graph gives a breakdown of the main expenditure categories for 2022/23 budget year :-

Figure 2: Main operational expenditure categories for the 2022/23 financial year:-



### Free Basic Services: Indigent Support:-

The indigent support assists households that are poor or face other circumstances that limit their ability to pay for municipal services. To receive these free basic services the households are required to register in terms of the municipality's indigent policy in relation to the water and sanitation services. The district municipality will have an ongoing indigent registration programme



and data cleansing will be conducted as part of the revenue enhancement strategy so as to provide for the indigent households, this process is being reviewed annually. Detail relating to free services, cost of free basic services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement) and supporting table SA9.

The cost of the indigent support to the registered indigent households is largely financed by National government through the local government equitable share received in terms of the annual Division of Revenue Act.

## 1.4 Capital Expenditure

The following table provides a breakdown of budgeted Capital Expenditure by vote:- 2022/23 Medium-term capital budget per vote :-

Chris Hani District Municipality Capital Expenditure by vote Final Budget 2022/23 MTREF					
Description	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
<b>Capital expenditure -vote</b>					
<b>Multi-year expenditure to be appropriated</b>					
Vote 7 - Technical Services	563,391	601,496	535,235	319,398	466,482
<b>Capital multi-year expenditure sub-total</b>	<b>563,391</b>	<b>601,496</b>	<b>535,235</b>	<b>319,398</b>	<b>466,482</b>
<b>Single-year expenditure to be appropriated</b>					
Vote 1 - Council					
Vote 2 - Municipal manager					
Vote 3 - Budget & Treasury	500	5,854	60,500	-	-
Vote 4 - Community Services					
Vote 5 - Corporate Services		5,700			
Vote 6 - Planning & Development	15,000	16,597	20,000		
Vote 7 - Technical Services					
<b>Capital single-year expenditure sub-total</b>	<b>15,500</b>	<b>28,151</b>	<b>80,500</b>	<b>-</b>	<b>-</b>
<b>Total Capital expenditure-vote</b>	<b>578,891</b>	<b>629,647</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>

For 2022/23 an amount of R 615.7 million has been appropriated for the development of infrastructure which represents 86.9 % of the total capital budget. In the outer years this amount totals to R 319.39 million and R 466.48 million respectively. The municipality provides water and sanitation services and currently has service delivery backlogs and infrastructure backlogs hence

the capital funding is never sufficient to eradicate the backlogs. It is therefore essential for the municipality to explore and enhance the own revenue capabilities to contribute to the improvement of infrastructure.

## **Annual Budget Tables - Parent Municipality**

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2022/23 budget and MTREF as tabled before Council. Each table is accompanied by *explanatory notes*.

**Table 7 MBRR Table A1 - Budget Summary :-****DC13 Chris Hani - Table A1 Budget Summary**

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>R thousands</b>										
<b>Financial Performance</b>										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	305,467	300,505	370,644	342,173	369,594	369,594	301,653	387,219	402,707	418,816
Investment revenue	35,664	20,714	7,527	39,351	39,351	39,351	8,362	40,925	42,562	44,691
Transfers recognised - operational	596,832	698,412	714,682	678,553	688,528	688,528	484,849	734,668	883,355	835,902
Other own revenue	39,434	59,804	65,109	140,119	305,119	305,119	135,378	318,832	331,586	344,849
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>977,396</b>	<b>1,079,436</b>	<b>1,157,963</b>	<b>1,200,196</b>	<b>1,402,593</b>	<b>1,402,593</b>	<b>930,242</b>	<b>1,481,644</b>	<b>1,660,210</b>	<b>1,644,257</b>
Employee costs	342,167	342,074	379,973	362,920	372,920	372,920	350,552	400,535	418,819	438,341
Remuneration of councillors	11,665	12,226	12,918	12,226	12,226	12,226	11,082	12,715	13,274	13,872
Depreciation & asset impairment	152,026	157,913	181,858	157,838	157,838	157,838	–	180,000	187,920	196,376
Finance charges	(30)	88	456	510	510	510	120	530	554	579
Inventory consumed and bulk purchases	17,133	10,490	33,493	30,506	43,882	43,882	–	43,184	45,912	47,659
Transfers and grants	–	117,739	53,842	48,496	79,678	79,678	45,866	70,500	141,600	76,912
Other expenditure	657,478	581,775	632,432	528,588	559,206	559,206	313,225	611,711	676,160	681,262
<b>Total Expenditure</b>	<b>1,180,441</b>	<b>1,222,305</b>	<b>1,294,972</b>	<b>1,141,083</b>	<b>1,226,260</b>	<b>1,226,260</b>	<b>720,845</b>	<b>1,319,176</b>	<b>1,484,239</b>	<b>1,455,001</b>
<b>Surplus/(Deficit)</b>	<b>(203,045)</b>	<b>(142,869)</b>	<b>(137,009)</b>	<b>59,113</b>	<b>176,334</b>	<b>176,334</b>	<b>209,397</b>	<b>162,468</b>	<b>175,971</b>	<b>189,257</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	318,276	344,254	556,506	563,391	601,787	601,787	451,956	535,235	319,398	466,482
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>115,231</b>	<b>201,384</b>		<b>622,504</b>	<b>778,120</b>	<b>778,120</b>	<b>661,352</b>	<b>697,703</b>	<b>495,369</b>	<b>655,739</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>115,231</b>	<b>201,384</b>	<b>–</b>	<b>622,504</b>	<b>778,120</b>	<b>778,120</b>	<b>661,352</b>	<b>697,703</b>	<b>495,369</b>	<b>655,739</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>
Transfers recognised - capital	1,355	16,527	(2,939)	563,391	601,496	601,496	451,975	535,235	319,398	466,482
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	21,393	318	4,581	15,500	28,151	28,151	8,763	80,500	–	–
<b>Total sources of capital funds</b>	<b>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>
<b>Financial position</b>										
Total current assets	1,738,228	1,406,359	1,748,846	506,141	2,345,284	2,345,284	2,220,357	2,449,708	1,653,734	1,673,088
Total non current assets	4,095,814	4,272,717	4,595,429	4,016,682	4,067,038	4,067,038	5,056,166	4,676,151	4,967,629	5,425,655
Total current liabilities	1,510,061	1,341,774	1,609,886	321,142	1,748,291	1,748,291	1,919,255	1,621,429	1,617,648	1,648,215
Total non current liabilities	81,040	63,436	73,073	65,509	73,073	73,073	73,073	134,732	140,661	146,990
Community wealth/Equity	4,604,710	4,436,417	4,719,886	4,129,616	4,584,402	4,584,402	5,324,489	5,369,698	4,863,055	5,303,538
<b>Cash flows</b>										
Net cash from (used) operating	–	–	1,356,206	1,020,481	984,450	984,450	743,135	932,216	739,792	910,722
Net cash from (used) investing	352	–	(350)	(576,244)	(626,647)	(626,647)	(394,830)	(612,615)	(316,154)	(463,108)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the year end</b>	<b>261,198</b>	<b>377,919</b>	<b>1,398,103</b>	<b>485,129</b>	<b>733,696</b>	<b>733,696</b>	<b>348,305</b>	<b>345,623</b>	<b>769,262</b>	<b>1,216,875</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	377,919	42,247	171,221	40,892	380,458	380,458	289,944	312,273	325,849	340,298
Application of cash and investments	3,297,185	3,087,084	(4,569,716)	(92,261)	(914,375)	(914,375)	2,751,487	(1,174,389)	(616,773)	(646,137)
<b>Balance - surplus (shortfall)</b>	<b>(2,919,266)</b>	<b>(3,044,837)</b>	<b>4,740,937</b>	<b>133,152</b>	<b>1,294,833</b>	<b>1,294,833</b>	<b>(2,461,544)</b>	<b>1,486,663</b>	<b>942,622</b>	<b>986,435</b>
<b>Asset management</b>										
Asset register summary (WDV)	3,405,703	3,370,113	3,549,079	4,015,182	4,065,538	4,065,538	4,065,538	3,667,471	4,966,129	4,252,656
Depreciation	152,026	157,913	181,858	157,838	157,838	157,838	157,838	180,000	187,920	196,376
Renewal and Upgrading of Existing Assets	–	–	(70)	17,850	12,405	12,405	12,405	43,162	33,967	42,000
Repairs and Maintenance	75,825	41,504	43,029	55,711	74,290	74,290	74,290	77,842	81,355	85,106
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	6,143	6,143	6,413	6,702
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>										
Water:	–	–	0	–	–	–	535,235	535,235	319,398	467,082
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

**Explanatory notes to MBRR Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the municipality budget from all of the major financial perspectives (operating, capital, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating deficit (after Total Expenditure) is negative over the MTREF increasing into the outer years.
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing activities on the Cash Flow Budget. .
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the collection rate of the revenue from water and sanitation services is very low and needs to be enhanced.

Even though Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of providing basic services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs though not at a

larger scale as it is grant dependent. The municipality has to ensure that it improves the billing and collection of the revenue from water and sanitation services so as to have cash available to fund service delivery and infrastructure backlogs.

**Table 8 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

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

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	249,351	241,313	307,984	274,388	296,388	296,388	242,382	310,489	322,908	335,825
Service charges - sanitation revenue	2	56,116	59,193	62,660	67,784	73,206	73,206	59,271	76,730	79,799	82,991
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–
Interest earned - external investments		35,664	20,714	7,527	39,351	39,351	39,351	8,362	40,925	42,562	44,691
Interest earned - outstanding debtors		38,687	57,781	62,769	51,285	51,285	51,285	76,939	53,593	55,737	57,966
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	90	90	90	–	94	98	101
Licences and permits		–	–	61	273	273	273	52	284	295	307
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		596,832	698,412	714,682	678,553	688,528	688,528	484,849	734,668	883,355	835,902
Other revenue	2	747	2,021	987	85,470	250,470	250,470	58,388	261,742	272,211	283,100
Gains		–	2	1,292	3,000	3,000	3,000	–	3,120	3,245	3,375
Total Revenue (excluding capital transfers and contributions)		977,396	1,079,436	1,157,963	1,200,196	1,402,593	1,402,593	930,242	1,481,644	1,660,210	1,644,257
Expenditure By Type											
Employee related costs	2	342,167	342,074	379,973	362,920	372,920	372,920	350,552	400,535	418,819	438,341
Remuneration of councillors		11,665	12,226	12,918	12,226	12,226	12,226	11,082	12,715	13,274	13,872
Debt impairment	3	173,391	278,891	304,180	278,891	198,891	198,891	–	227,391	236,296	245,805
Depreciation & asset impairment	2	152,026	157,913	181,858	157,838	157,838	157,838	–	180,000	187,920	196,376
Finance charges		(30)	88	456	510	510	510	120	530	554	579
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	17,133	10,490	33,493	30,506	43,882	43,882	–	43,184	45,912	47,659
Contracted services		248,183	168,380	182,088	166,912	229,221	229,221	184,860	241,544	290,402	278,104
Transfers and subsidies		–	117,739	53,842	48,496	79,678	79,678	45,866	70,500	141,600	76,912
Other expenditure	4, 5	235,749	134,190	144,866	82,784	131,093	131,093	128,365	142,776	149,462	157,354
Losses		156	315	1,298	–	–	–	–	–	–	–
Total Expenditure		1,180,441	1,222,305	1,294,972	1,141,083	1,226,260	1,226,260	720,845	1,319,176	1,484,239	1,455,001
Surplus/(Deficit)		(203,045)	(142,869)	(137,009)	59,113	176,334	176,334	209,397	162,468	175,971	189,257
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		318,276	344,254	556,506	563,391	601,787	601,787	451,956	535,235	319,398	466,482
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6										
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		115,231	201,384	419,498	622,504	778,120	778,120	661,352	697,703	495,369	655,739
Taxation											
Surplus/(Deficit) after taxation		115,231	201,384	419,498	622,504	778,120	778,120	661,352	697,703	495,369	655,739
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		115,231	201,384	419,498	622,504	778,120	778,120	661,352	697,703	495,369	655,739
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		115,231	201,384	419,498	622,504	778,120	778,120	661,352	697,703	495,369	655,739

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure):-**

1. Total Revenue is R 1.481 billion in 2022/23 and escalates to R 1.660 billion by 2023/24. This represents a year-on-year increase of 10.7 % for 2022/23 financial year and 0.97 % for 2023/24 financial year.
2. Revenue to be generated from water and sanitation services is R 387.2 million in 2022/23 financial year and increases to R 402.7 million by 2023/24 and represents 27.1 % of the total Operating Revenue and therefore indicating that the municipality is heavily grant dependent. It remains relatively constant over the medium-term, this income stream is the revenue base of the municipality that must improve moving into the future.
3. Transfers recognised – operating, includes the local government equitable share and other operating grants from national and provincial government. These grants form 49.5 % of the total revenue base of the municipality therefore an indication that the municipality has to focus on the billing and collection of own revenue to have a better cash flow position.
4. Employee related costs are the major cost driver for the municipality at 30.3 % of the total Operating Expenditure budget. These costs have increased significantly over the years due to the filling of vacancies that existed in the municipality and also annual increase in line with the collective agreement of the bargaining council. The water and sanitation take over has also influenced this cost as employees that were in local municipalities have been transferred to the district municipality and are in a process of being integrated to the municipality.
5. The table above reflects an overall increase of 7.0 % in the final budget for Operating Expenditure when compared to the second adjustment budget.
  - The increase was influenced by the following expenditure items:-
    - ✓ Employee related costs by 7 %.
    - ✓ Remuneration of Councillors by 4 %.
    - ✓ Debt Impairment by 12 %.
    - ✓ Depreciation by 12 %.
    - ✓ Finance Charges by 4 %

- ✓ Contracted Services by 5 %
- ✓ Other Expenditure 8 %

**Table 9: MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding sources :-**

Vote 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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Budget & Treasury		-	318	1,414	500	5,854	5,854	2,448	60,500	-	-
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Corporate Services		20,222	-	3,167	-	5,700	5,700	5,402	-	-	-
Vote 06 - Planning & Development		-	-	-	15,000	16,597	16,597	913	20,000	-	-
Vote 07 - Technical Services		2,527	16,527	(2,939)	563,391	601,496	601,496	451,975	535,235	319,398	466,482
Vote 08 - Roadworks		-	-	-	-	-	-	-	-	-	-
Vote 09 - Entity: Chris 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>7</b>	<b>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>
<b>Single-year expenditure - to be appropriated</b>	<b>2</b>										
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: Chris 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>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>20,222</b>	<b>318</b>	<b>4,581</b>	<b>500</b>	<b>11,554</b>	<b>11,554</b>	<b>7,850</b>	<b>60,500</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		20,222	318	4,581	500	11,554	11,554	7,850	60,500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>995</b>	<b>16,397</b>	<b>-</b>	<b>15,000</b>	<b>16,597</b>	<b>16,597</b>	<b>913</b>	<b>24,000</b>	<b>-</b>	<b>-</b>
Planning and development		995	16,397	-	15,000	16,597	16,597	913	24,000	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>1,532</b>	<b>130</b>	<b>(2,939)</b>	<b>563,391</b>	<b>601,496</b>	<b>601,496</b>	<b>451,975</b>	<b>531,235</b>	<b>319,398</b>	<b>466,482</b>
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		874	-	(2,939)	529,041	574,526	574,526	426,586	491,835	292,598	450,482
Waste water management		659	130	(0)	34,351	26,969	26,969	25,388	39,400	26,800	16,000
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>
<b>Funded by:</b>											
National Government		1,355	16,527	(3,044)	563,391	596,496	596,496	451,975	535,235	319,398	466,482
Provincial Government		-	-	105	-	5,000	5,000	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>1,355</b>	<b>16,527</b>	<b>(2,939)</b>	<b>563,391</b>	<b>601,496</b>	<b>601,496</b>	<b>451,975</b>	<b>535,235</b>	<b>319,398</b>	<b>466,482</b>
<b>Borrowing</b>	<b>6</b>										
Internally generated funds		21,393	318	4,581	15,500	28,151	28,151	8,763	80,500	-	-
<b>Total Capital Funding</b>	<b>7</b>	<b>22,749</b>	<b>16,845</b>	<b>1,642</b>	<b>578,891</b>	<b>629,647</b>	<b>629,647</b>	<b>460,737</b>	<b>615,735</b>	<b>319,398</b>	<b>466,482</b>



**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source:-**

1. Table A5 is a breakdown of the capital programmes in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2022/23, R 535.2 million has been allocated, which totals to 100 % of total capital budget. This allocation decreases to R 319.3 million in 2023/24 and decreases to R 466.4 million in 2024/25.
3. Single-year capital expenditure has been appropriated at R 60.5 million for the 2022/23 financial year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles, computers, furniture and office equipment, specialized tools and equipment. There is no budget appropriated for the two outer years. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from National and provincial grants transfers. For 2022/23, capital transfers totals R 535.2 million (100 %) and decrease to R 319.3 million by 2023/24 (46.3 %). The municipality is solely dependent on grant funding to fund the capital budget, to improve its infrastructure and deal with basic services backlogs.

**Table 10 MBRR Table A6 - Budgeted Financial Position-**

DC13 Chris Hani - Table A6 Budgeted Financial Position

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	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Current assets											
Cash	1	104,257	21,498	770,655	1,541	341,107	341,107	(91,539)	271,151	283,082	295,820
Call investment deposits		273,662	20,749	(599,434)	39,351	39,351	39,351	381,483	41,122	42,767	44,478
Consumer debtors		409,443	318,406	419,757	393,177	673,650	673,650	746,157	846,259	96,819	41,615
Other debtors		938,985	1,028,515	1,143,669	55,671	1,262,297	1,262,297	1,170,070	1,262,297	1,202,188	1,262,297
Current portion of long-term receivables	2	91	128	(194)	–	–	–	(207)	–	–	–
Inventory		11,790	17,063	14,393	16,402	28,878	28,878	14,393	28,878	28,878	28,878
Total current assets		1,738,228	1,406,359	1,748,846	506,141	2,345,284	2,345,284	2,220,357	2,449,708	1,653,734	1,673,088
Non current assets											
Long-term receivables	3	352	352	352,291.64	–	–	–	352	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property											
Investment in Associate		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Property, plant and equipment		4,092,472	4,270,136	4,593,316	4,013,692	4,064,048	4,064,048	5,054,053	4,673,161	4,964,639	5,422,665
Biological											
Intangible		1,490	728	261	1,490	1,490	1,490	261	1,490	1,490	1,490
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		4,095,814	4,272,717	4,595,429	4,016,682	4,067,038	4,067,038	5,056,166	4,676,151	4,967,629	5,425,655
TOTAL ASSETS		5,834,042	5,679,076	6,344,276	4,522,824	6,412,322	6,412,322	7,276,523	7,125,859	6,621,363	7,098,743
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	600	1,292	2,114	–	–	–	2,114	2,215	2,313	2,417
Consumer deposits	4	441	508	649	459	459	459	767	778	812	849
Trade and other payables		1,521,269	1,336,769	1,520,151	316,708	1,663,709	1,663,709	1,829,402	1,530,275	1,522,484	1,548,768
Provisions		(12,249)	3,206	86,972	3,975	84,123	84,123	86,972	88,161	92,040	96,182
Total current liabilities		1,510,061	1,341,774	1,609,886	321,142	1,748,291	1,748,291	1,919,255	1,621,429	1,617,648	1,648,215
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		81,040	63,436	73,073	65,509	73,073	73,073	73,073	134,732	140,661	146,990
Total non current liabilities		81,040	63,436	73,073	65,509	73,073	73,073	73,073	134,732	140,661	146,990
TOTAL LIABILITIES		1,591,102	1,405,210	1,682,958	386,651	1,821,363	1,821,363	1,992,328	1,756,161	1,758,308	1,795,205
NET ASSETS	5	4,242,941	4,273,866	4,661,318	4,136,172	4,590,958	4,590,958	5,284,196	5,369,698	4,863,055	5,303,538
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4	1,914,649	1,746,356	2,029,825	4,129,616	4,584,402	4,584,402	2,634,428	5,369,698	4,863,055	5,303,538
Reserves		2,690,061	2,690,061	2,690,061	–	–	–	2,690,061	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	4,604,710	4,436,417	4,719,886	4,129,616	4,584,402	4,584,402	5,324,489	5,369,698	4,863,055	5,303,538

**Explanatory notes to Table A6 - Budgeted Financial Position:-**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability by council and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 6 is supported by an extensive table of notes in supporting table SA3 providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Non-current provisions ;
  - Changes in net assets; and
  - Reserves.
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for debt impairment. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position for the MTREF.

**Table 11 MBRR Table A7 - Budgeted Cash Flow Statement :-****DC13 Chris Hani - Table A7 Budgeted Cash Flows**

Description		Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand			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
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates										-	-	-
Service charges			-	-	78,300	333,778	244,613	244,613	48,623	271,053	281,895	293,171
Other revenue			-	-	2,037,162	102,931	266,388	266,388	48,999	262,119	272,604	283,508
Transfers and Subsidies - Operational		1	-	-	7,803	673,607	674,817	674,817	608,806	734,668	883,355	835,902
Transfers and Subsidies - Capital		1	-	-	662,073	563,391	617,035	617,035	627,611	535,235	319,398	466,482
Interest			-	-	7,527	39,351	39,351	39,351	7,529	40,925	42,562	44,478
Dividends										-	-	-
Payments												
Suppliers and employees			-	-	(1,436,367)	(643,572)	(777,567)	(777,567)	(561,668)	(840,755)	(917,869)	(935,329)
Finance charges			-	-	(291)	(510)	(510)	(510)	(114)	(530)	(554)	(579)
Transfers and Grants		1	-	-	-	(48,496)	(79,678)	(79,678)	(36,651)	(70,500)	(141,600)	(76,912)
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	1,356,206	1,020,481	984,450	984,450	743,135	932,216	739,792	910,722
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	1,292	3,000	3,000	3,000	-	3,120	3,245	3,375
Decrease (increase) in non-current receivables			352	-	-	(352)	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			-	-	(1,642)	(578,891)	(629,647)	(629,647)	(394,830)	(615,735)	(319,398)	(466,482)
NET CASH FROM/(USED) INVESTING ACTIVITIES			352	-	(350)	(576,244)	(626,647)	(626,647)	(394,830)	(612,615)	(316,154)	(463,108)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing										-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			352	-	1,355,856	444,237	357,804	357,804	348,305	319,601	423,638	447,614
Cash/cash equivalents at the year begin:		2	260,846	377,919	42,247	40,892	375,892	375,892	-	26,023	345,623	769,262
Cash/cash equivalents at the year end:		2	261,198	377,919	1,398,103	485,129	733,696	733,696	348,305	345,623	769,262	1,216,875

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the municipality slightly increase over the years 2022/23 to 2024/25 due to the average increase in Equitable Share and conditional grants allocations received by the municipality and increased Operating Expenditure levels.

4. Further the municipality needs to take into consideration a realistic collection rate as this has implications on the funding of the budget.
5. The 2022/23 MTREF has been informed by the planning principle of a 30 % collection rate on water and sanitation services revenue.
6. Cash and cash equivalents totals R 345.6 million as at the end of 2022/23 financial year and increases to R 1.216 billion by 2024/25.

## **ANNEXURE A**



The Chris Hani District Municipality as a Water Services Authority and Provider delivers the service in the area of the six (formerly eight) local municipal areas within its jurisdiction.

The National Treasury is encouraging all Municipalities to implement tariff structure that reflect the following;

- Water tariffs that are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs that are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs that are designed to encourage efficient and sustainable consumption.

Chris Hani District Municipality as a Water Services Provider therefore has to raise sufficient own revenue from the rendering of water and sanitation services. The proposed tariff increase below is based on the guidelines provided by the National Treasury for the 2022/2023 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK. In terms of the proposal,

the increase should be linked to the consumer price index (CPI) which is estimated to be 4.8 % for 2022/ 2023.

The tariffs will be applicable for the following period;

**Start date: 01 JULY 2022**

**End date: 30 JUNE 2023**

## **1. TARIFFS: WATER SUPPLY SERVICES AND INCIDENTAL CHARGES**

The amounts due for water services for the 2022/2023 financial year be paid on dates as indicated on accounts which will be rendered from 1 July 2022.

- ✚ The Sewerage Charges will be linked to the account where either a waterborne sewer connection or septic tank sewer is available.
- ✚ Reference to “per month” in the tariffs is based on a meter reading period of 30 days with regard to the calculation of a charge for the free consumption portion.
- ✚ Use is the determining factor for tariff application but where a mixed use occurs on any given property the property zoning will be the determining factor in the tariff Application.
- ✚ ALL TARIFFS LISTED BELOW OR TO BE CALCULATED IN TERMS OF THIS SCHEDULE OF TARIFFS **INCLUDE VAT.**

### **1.1 WATER TARIFFS**

Charges shall be levied in respect of each separate connection for water. The tariffs relating to consumption of water will be levied as from 01 July 2022 on all accounts linked to water and accounts opened after July 2022 will be levied for the applicable period of the year.

### **1.2 CONSUMPTION TARIFFS BASED ON WATER RELATED SERVICES**

The tariffs listed under this section shall be payable where water, used solely for household purposes, including temporarily connections for this purpose, has been supplied. In the case of hostels and old age homes, every 4 beds shall be deemed to be a residential unit. Where the Housing Department officially accommodates two or three beneficiaries (families) per stand, each beneficiary (family) is deemed to be a residential unit.

### 1.3 Domestic/ Household water use

This tariff is only applicable to properties used exclusively for household purposes. In the event that a small business is conducted as a primary right in terms of a Town Planning Scheme, or home enterprise in terms of the Council's policy, from a property used for household purposes, and the connection size is either a 15mm or 20mm connection, the tariffs in the table below shall apply. However, any connection which is greater than 20mm and the property is not exclusively used for residential purposes, shall be charged in terms of the tariffs. Spaza Shops, defined as an area of a dwelling unit and or associated immovable outbuilding not more than 20m<sup>2</sup> in extent, used by the occupant of such a dwelling unit for the purposes of selling basic household goods, is also included in this tariff, provided the connection size is either a 15mm or 20mm connection.

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	PROPOSED ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>WATER</b>								
<i>Water Consumption (Domestic/Household use)</i>								
0-6	11.28	1.47	9.81	0.47	10.28	1.54	11.82	11.80
7-15	13.05	1.70	11.35	0.54	11.89	1.78	13.68	13.70
16-30	15.98	2.08	13.90	0.67	14.56	2.18	16.75	16.80
31-45	19.90	2.60	17.30	0.83	18.13	2.72	20.86	20.90
46-60	21.76	2.84	18.92	0.91	19.83	2.97	22.80	22.80
61 or more	24.54	3.20	21.34	1.02	22.36	3.35	25.72	25.70

### ***Tariff structure for domestic use***

### 1.4 Institutional water use

Properties zoned as business, government and municipalities etc. will be charged using this tariff



CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>Water Consumption (Institutional, etc)</b>								
0-200 kl per month	13.32	1.74	11.58	0.56	12.14	1.82	13.96	14.00
201-2,500 kl per month	14.74	1.92	12.82	0.62	13.43	2.01	15.45	15.50
2,501 or more kl per month	16.13	2.10	14.03	0.67	14.70	2.20	16.90	16.90
<b>Water Consumption (Business &amp; other use)</b>								
0 – 5,000 kl / month	17.12	2.23	14.89	0.71	15.60	2.34	17.94	17.90
5,001 -25,000 kl / month	17.39	2.27	15.12	0.73	15.85	2.38	18.22	18.20
25,001- 50,000 kl/month	17.67	2.30	15.37	0.74	16.10	2.42	18.52	18.50
50,001- or more kl / month	17.67	2.30	15.37	0.74	16.10	2.42	18.52	18.50

## 1.5 Basic / Availability charges

Basic charges are applicable to all registered properties where water and sanitation (excluding properties supplied with septic tanks) services are supplied.

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>Water Consumption (no meter/unread meter) - Flat Rate Per Month</b>								
Domestic/Household	118.49	15.46	103.03	4.95	107.98	16.20	124.18	124.20
Institutional	154.04	20.09	133.95	6.43	140.38	21.06	161.43	161.40
Business & other	165.89	21.64	144.25	6.92	151.18	22.68	173.85	173.90
<b>Water Basic (Availability) - Flat Rate Per Month</b>								
Domestic	118.49	15.46	103.03	4.95	107.98	16.20	124.18	124.20
Institutional	154.04	20.09	133.95	6.43	140.38	21.06	161.43	161.40
Business	165.89	21.64	144.25	6.92	151.18	22.68	173.85	173.90

## 1.6 Water Delivery

These tariffs are applicable for trucked water.

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>Water Delivery by Truck to Domestic/Households &amp; Businesses</b>								
Labour - Charged per person	58.47	7.63	50.84	2.44	53.28	7.99	61.28	61.30
Travel Expenses - Charged per kilometer	10.42	1.36	9.06	0.43	9.50	1.42	10.92	10.90
Charge per Load	559.62	72.99	486.63	23.36	509.98	76.50	586.48	586.50

## 2 SANITATION TARIFFS

A flat rate shall be levied in respect of each household / business / institution relating to sanitation.

The tariffs applicable for sanitation services shall apply from 01 July 2019 and accounts opened after July 2019 will be levied for the applicable period of the year. Properties that use septic tank are charged per removal which include charges per kilometre.

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>SANITATION</b>								
<b>Basic Charge per Month (Flat Rate)</b>								
Domestic / Households	79.21	10.33	68.88	3.31	72.18	10.83	83.01	83.00
Business	130.55	17.03	113.52	5.45	118.97	17.85	136.82	136.80
Government	131.79	17.19	114.60	5.50	120.10	18.02	138.12	138.10
Churches, Hotels, Schools & Hospitals	124.33	16.22	108.11	5.19	113.30	17.00	130.30	130.30
<b>Honey Sucker / Sewerage Removal by Truck</b>								
Labour - Charged per person	58.47	7.63	50.84	2.44	53.28	7.99	61.28	61.30
Travel Expenses - Charged per kilometer	10.42	1.36	9.06	0.43	9.50	1.42	10.92	10.90
Charge per Load	559.62	72.99	486.63	23.36	509.98	76.50	586.48	586.50

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>SANITATION</b>								
<b>Night-Soil Removals Per Load</b>								
Night-Soil Removals (Buckets)	85.49	11.15	74.34	3.57	77.91	11.69	89.59	89.60
<b>Unblocking of Drains on Customer Properties</b>								
Domestic	142.36	18.57	123.79	5.94	129.73	19.46	149.19	149.20
Business	255.16	33.28	221.88	10.65	232.53	34.88	267.41	267.40
Government	280.70	36.61	244.09	11.72	255.80	38.37	294.17	294.20
<b>New Sewer Connection</b>								
100mm Sewer Connection	1,627.60	212.30	1,415.30	67.93	1,483.24	222.49	1,705.72	1,705.70
150mm Sewer Connection	2,005.20	261.55	1,743.65	83.70	1,827.35	274.10	2,101.45	2,101.50

### 3.0 Other Tariffs

#### 3.1 Water infrastructure related tariffs

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>Water Combination Meters Connections (Where water or fire hydrant connection is supplied)</b>								
50mm	42,957.03	5,603.09	37,353.94	1,792.99	39,146.93	5,872.04	45,018.97	45,019.00
80mm	46,846.35	6,110.39	40,735.96	1,955.33	42,691.28	6,403.69	49,094.97	49,095.00
100mm	57,580.72	7,510.53	50,070.19	2,403.37	52,473.56	7,871.03	60,344.59	60,344.60
150mm	91,390.62	11,920.52	79,470.10	3,814.57	83,284.67	12,492.70	95,777.37	95,777.40
<b>Main Meter Connection (incl road crossing)</b>								
15mm	2,957.03	385.70	2,571.33	123.42	2,694.75	404.21	3,098.97	3,099.00
15mm WCM	4,256.51	555.20	3,701.31	177.66	3,878.98	581.85	4,460.82	4,460.80
25mm	5,518.23	719.77	4,798.46	230.33	5,028.79	754.32	5,783.11	5,783.10
<b>Main Meter Connection (excl road crossing)</b>								
15mm	2,251.31	293.65	1,957.66	93.97	2,051.63	307.74	2,359.37	2,359.40
15mm WCM	3,602.87	469.94	3,132.93	150.38	3,283.31	492.50	3,775.81	3,775.80
<b>ILLEGAL CONNECTIONS AND/OR CONSUMPTIONS AND DAMAGES TO SERVICES</b>								
Illegal use of fire connection and/or use of unauthorised connections - Domestic	6,518.23	850.20	5,668.03	272.07	5,940.09	891.01	6,831.11	6,831.10
Illegal use of fire connection and/or use of unauthorised connections - Business	13,282.55	1,732.51	11,550.04	554.40	12,104.45	1,815.67	13,920.11	13,920.10
Unauthorized usage by vehicles such as tankers	17,968.76	2,343.75	15,625.01	750.00	16,375.01	2,456.25	18,831.26	18,831.30
<b>DISCONNECTION AND RESTRICTION FEES</b>								
DELIVERY OF NOTICES - Both to Domestic/Households & Businesses	101.57	13.25	88.32	4.24	92.56	13.88	106.45	106.50
Installation of Water Management Meter (15mm) to restrict flow - Domestic	3,503.92	457.03	3,046.89	146.25	3,193.14	478.97	3,672.11	3,672.10
To Disconnect water supply by removing connection pipe and/or T piece or meter - Domestic	1,088.55	141.98	946.57	45.44	992.00	148.80	1,140.80	1,140.80
Adjust the Water Management Meter (15mm) to re-instate full flow - Domestic	571.62	74.56	497.06	23.86	520.92	78.14	599.06	599.10
Installation of Water Management Meter (15mm) to restrict flow - Business & other	3,503.92	457.03	3,046.89	146.25	3,193.14	478.97	3,672.11	3,672.10
Terminate Water Supply - Business & other	1,088.55	141.98	946.57	45.44	992.00	148.80	1,140.80	1,140.80
Re-instate Water Supply - Business & other	1,088.55	141.98	946.57	45.44	992.00	148.80	1,140.80	1,140.80
Adjust the Water Management Meter (15mm) to re-instate full flow - Business & other	571.62	74.56	497.06	23.86	520.92	78.14	599.06	599.10
<b>DAMAGES TO THE MUNICIPAL WATER PIPE SYSTEM</b>								
Pipes with diameter 50mm or less	7,957.03	1,037.87	6,919.16	332.12	7,251.28	1,087.69	8,338.97	8,339.00
Pipes with diameter between 50mm and 100mm	15,915.36	2,075.92	13,839.44	664.29	14,503.74	2,175.56	16,679.30	16,679.30
Pipes with diameter between 100mm and 250mm	23,872.40	3,113.79	20,758.61	996.41	21,755.02	3,263.25	25,018.28	25,018.30
Pipes with diameter between 250mm and 400mm	31,830.73	4,151.83	27,678.90	1,328.59	29,007.48	4,351.12	33,358.61	33,358.60
Pipes with diameter between 400mm and 700mm	63,661.47	8,303.67	55,357.80	2,657.17	58,014.97	8,702.25	66,717.22	66,717.20
Pipes with diameter greater than 700mm	87,533.87	11,417.46	76,116.41	3,653.59	79,770.00	11,965.50	91,735.50	91,735.50

#### 3.2 Water quality related tariffs

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	
<b>WATER QUALITY - LAB ANALYSIS COSTS</b>								
<b>BACTERIOLOGICAL ANALYSIS</b>								
E-coli (count / 100 ml)	119.80	15.63	104.17	5.00	109.17	16.38	125.55	125.60
Faecal Coliform Count (count / 100 ml)	97.68	12.74	84.94	4.08	89.02	13.35	102.37	102.40
<b>PHYSICAL &amp; ORGANOLEPTIC ANALYSIS</b>								
Ph	26.97	3.52	23.45	1.13	24.58	3.69	28.26	28.30
Turbidity	15.95	2.08	13.87	0.67	14.54	2.18	16.72	16.70
Electrical Conductivity	21.98	2.87	19.11	0.92	20.03	3.00	23.04	23.00
Chlorine	8.39	1.09	7.30	0.35	7.65	1.15	8.79	8.80
Total Dissolved Solids (TDS)	54.24	7.07	47.17	2.26	49.43	7.41	56.84	56.80
Suspended Solids	40.82	5.32	35.50	1.70	37.20	5.58	42.78	42.80
<b>CHEMICAL ANALYSIS</b>								
Fluoride	91.43	11.93	79.50	3.82	83.32	12.50	95.82	95.80
Nitrate	114.92	14.99	99.93	4.80	104.73	15.71	120.44	120.40
Ammonia	87.52	11.42	76.10	3.65	79.76	11.96	91.72	91.70
Chemical Oxygen Demand (COD)	182.29	23.78	158.51	7.61	166.12	24.92	191.04	191.00
Phosphate	97.56	12.73	84.83	4.07	88.91	13.34	102.24	102.20
Sulphate	91.43	11.93	79.50	3.82	83.32	12.50	95.82	95.80

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	
<b>MUNICIPAL HEALTH SERVICES / ENVIRONMENTAL MANAGEMENT AND WATER QUALITY SERVICES</b>								
<b>VECTOR CONTROL</b>								
Vector control per occurrence	390.62	50.95	339.67	16.30	355.97	53.40	409.37	409.40
<b>Waste water spillages</b>	651.04	84.92	566.12	27.17	593.30	88.99	682.29	682.30
<b>Noise control</b>	651.04	84.92	566.12	27.17	593.30	88.99	682.29	682.30
Residential	781.25	101.90	679.35	32.61	711.96	106.79	818.75	818.80
<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	325.52	42.46	283.06	13.59	296.65	44.50	341.14	341.10
Review	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
Revelal	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
<b>Certificate of unsound foodstuffs (Condemns Certificate)</b>	R260.42 / Hour	33.97	226.45	10.87	237.32	35.60	R272.92 / Hour	R272.90 / Hour
<b>Health Certificate (HA) (H. Act)</b>								
New Application	195.31	25.48	169.83	8.15	177.99	26.70	204.68	204.70
Review	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
Revelal	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
<b>Certificate of Competence (CoC) (H. Act)</b>								
New Application	325.52	42.46	283.06	13.59	296.65	44.50	341.14	341.10
Review	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
Revelal	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
<b>Application for Exhumations and Re-Burials</b>	325.52	42.46	283.06	13.59	296.65	44.50	341.14	341.10
<b>RE-Issue of Certificates</b>	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
<b>Request for Re-Inspection or Special Inspections</b>	260.42	33.97	226.45	10.87	237.32	35.60	272.92	272.90
<b>Illegal Transport of Foodstuffs (FCD Act)</b>	260.42	33.97	226.45	10.87	237.32	35.60	272.92	272.90
<b>Application for Selling of Foodstuffs during Public Events</b>	130.21	16.98	113.23	5.43	118.66	17.80	136.46	136.50
<b>Meat Safety Inspections (MS Act)</b>	R325.52 / Hour	42.46	283.06	13.59	296.65	44.50	R341.14 / Hour	R341.10 / Hour

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	PROPOSED ROUNDING FOR 2022/2023 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	24,544.42	3,201.45	21,342.97	1,024.46	22,367.44	3,355.12	25,722.55	25,722.60
Air pollution - Residential	3,068.10	400.19	2,667.91	128.06	2,795.97	419.40	3,215.37	3,215.40
Air pollution – Commercial	6,136.10	800.36	5,335.74	256.12	5,591.85	838.78	6,430.63	6,430.60
Trading without COA (Certificate of Acceptability)	306.80	40.02	266.78	12.81	279.59	41.94	321.53	321.50
Environmental pollution ( Waste Water)	12,272.21	1,600.72	10,671.49	512.23	11,183.72	1,677.56	12,861.28	12,861.30
Illegal transport of Meat	306.80	40.02	266.78	12.81	279.59	41.94	321.53	321.50
Illegal transport of Milk	306.80	40.02	266.78	12.81	279.59	41.94	321.53	321.50
Illegal keeping of Animals	613.60	80.03	533.57	25.61	559.18	83.88	643.05	643.10
Illegal trading –Pesticides / Chemicals	306.80	40.02	266.78	12.81	279.59	41.94	321.53	321.50

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	PROPOSED ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
<b>FIRE &amp; EMERGENCY SERVICES CHARGES</b>								
<b>FIRE PREVENTION AND FIRE SAFETY</b>								
Fire Prevention Inspection (Re-Inspection)	215.58	28.12	187.46	9.00	196.46	29.47	225.93	225.90
Fire Prevention Inspection (Non-Compliance Certificates and Compliance Certificates)	143.82	18.76	125.06	6.00	131.06	19.66	150.72	150.70
Fire Prevention Inspection (On Application)	180.00	23.48	156.52	7.51	164.03	24.61	188.64	188.60
Occupancy Certificates	140.23	18.29	121.94	5.85	127.79	19.17	146.96	147.00
Flammable Substance Certificate - Per Certificate	140.23	18.29	121.94	5.85	127.79	19.17	146.96	147.00
Population Certificate - Per Certificate	140.23	18.29	121.94	5.85	127.79	19.17	146.96	147.00
Dangerous Goods Vehicle Certificate	140.23	18.29	121.94	5.85	127.79	19.17	146.96	147.00
Dangerous Goods Certificate - Per Certificate	140.23	18.29	121.94	5.85	127.79	19.17	146.96	147.00
Copy of Incident Report	215.58	28.12	187.46	9.00	196.46	29.47	225.93	225.90
Copy of Fire Investigation Report - Per Report	263.42	34.36	229.06	10.99	240.06	36.01	276.06	276.10
Control Burning Permit	263.36	34.35	229.01	10.99	240.00	36.00	276.00	276.00
Follow Up Fire Prevention Inspection	263.36	34.35	229.01	10.99	240.00	36.00	276.00	276.00
Building Plans - Dwellings/Houses	215.28	28.08	187.20	8.99	196.19	29.43	225.61	225.60
Building Plans - Business Premises and Public Buildings	352.82	46.02	306.80	14.73	321.53	48.23	369.76	369.80
Building Plans and Flammable Substance Storage Plans	281.48	36.71	244.77	11.75	256.51	38.48	294.99	295.00

CURRENT TARIFFS CHARGED FOR JULY 2021 - JUNE 2022				PROPOSED INCREASE FOR JULY 2022 - JUNE 2023		PROPOSED TARIFFS FOR JULY 2022 - JUNE 2023		PROPOSED ROUNDING FOR 2022/2023 TARIFF VAT INCLUSIVE AT 15 %
TARIFFS	CURRENT TARIFF FOR 2021/2022 VAT INCLUSIVE AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT AMOUNT AT 15 %	CURRENT TARIFF FOR 2021/2022 VAT EXCLUSIVE	PROPOSED INCREASE OF 4,8 %	PROPOSED TARIFF FOR 2022/2023 VAT EXCLUSIVE	PROPOSED TARIFF FOR 2022/2023 VAT AMOUNT AT 15 %	PROPOSED TARIFF FOR 2022/2023 VAT INCLUSIVE AT 15 %	
<b>FIRE &amp; EMERGENCY SERVICES CHARGES</b>								
<b>DEALERS FLAMMABLE SUBSTANCES</b>								
Flammable Liquid Storage Tank (Above & Underground) - Per Tank	140.90	18.38	122.52	5.88	128.40	19.26	147.66	147.70
Spray Room and Spray Booth - Per Room or Booth	140.90	18.38	122.52	5.88	128.40	19.26	147.66	147.70
Mixing and Decanting Rooms - Per Room	140.90	18.38	122.52	5.88	128.40	19.26	147.66	147.70
<b>LIQUID PETROLEUM GAS (LPG)</b>								
Bulk Tanks - Per Tank	140.90	18.38	122.52	5.88	128.40	19.26	147.66	147.70
Storage - Per Storage Facility	143.76	18.75	125.01	6.00	131.01	19.65	150.66	150.70
LPG Cylinders - Per Cylinder 9kg	63.99	8.35	55.64	2.67	58.31	8.75	67.06	67.10
LPG Cylinders - Per Cylinder 19	76.19	9.94	66.25	3.18	69.43	10.41	79.85	79.90
LPG Cylinders - Per Cylinder 48	84.47	11.02	73.45	3.53	76.98	11.55	88.52	88.50
<b>SPECIAL EVENTS</b>								
Firefighter per hour	136.01	17.74	118.27	5.68	123.95	18.59	142.54	142.50
Senior Firefighter per hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour
Platoon Officer per hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour
Station Commander per hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour	Rate per Hour
Chief Fire Officer per hour	342.95	44.73	298.22	14.31	312.53	46.88	359.41	359.40
Fire Vehicle at Events per hour	135.90	17.73	118.17	5.67	123.85	18.58	142.42	142.40
<b>FIRE &amp; EMERGENCY INCIDENTS</b>								
Fire Call Out (Farms) - Up to 3 Hours	797.34	104.00	693.34	33.28	726.62	108.99	835.61	835.60
Fire Call Out (Farms) - After 3 Hours / Per Hour	797.34	104.00	693.34	33.28	726.62	108.99	835.61	835.60
Fire Call Out (Outside Municipal Area) - Up to 3 Hours	818.91	106.81	712.10	34.18	746.28	111.94	858.22	858.20
Fire Call Out (Outside Municipal Area) - After 3 Hours / Per Hour PLUS Rand/Km	818.91	106.81	712.10	34.18	746.28	111.94	858.22	858.20
Major Pumper Per Hour PLUS Rand/Km	1,115.63	145.52	970.11	46.57	1,016.68	152.50	1,169.18	1,169.20
Medium Pumper Per Hour PLUS Rand/Km	592.75	77.32	515.43	24.74	540.18	81.03	621.20	621.20
Auxiliary Vehicles Per Hour PLUS Rand/Km	686.50	89.54	596.96	28.65	625.61	93.84	719.45	719.50
Utility/Service Vehicle Per Hour PLUS Rand/Km	192.56	25.12	167.44	8.04	175.48	26.32	201.80	201.80
Water Tanker Per Hour	966.37	126.05	840.32	40.34	880.66	132.10	1,012.76	1,012.80
Hazardous Material Vehicle Per Hour	1,115.63	145.52	970.11	46.57	1,016.68	152.50	1,169.18	1,169.20
Informal Dwellings	143.52	18.72	124.80	5.99	130.79	19.62	150.41	150.40
Disposable/Consumables Material Replacement	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%	Cost PLUS 10%
Vehicles Travelled Per Km	R3.38 Per Km	0.44	2.94	0.14	3.08	0.46	3.54	3.50
<b>FIRE TRAINING (Non Accredited) Per Person</b>								
Certificates and Printing Material	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%	Material used PLUS 35%