**KZN282 uMhlathuze - Table A1 Budget Summary**

| Description | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousands** | **Audited Outcome** | **Audited Outcome** | **Audited Outcome** | **Original Budget** | **Adjusted Budget** | **Full Year Forecast** | **Pre-audit outcome** | **Budget Year 2025/26** | **Budget Year +1 2026/27** | **Budget Year +2 2027/28** |
| **Financial Performance** | | | | | | | | | | |
| Property rates | 567 444 | 615 808 | 675 918 | 778 224 | 778 224 | 778 224 | 579 894 | 840 481 | 916 125 | 980 254 |
| Service charges | 2 428 566 | 2 614 424 | 2 826 118 | 3 439 006 | 3 174 047 | 3 174 047 | 2 407 312 | 3 555 609 | 3 758 388 | 4 006 843 |
| Investment revenue | 34 735 | 26 846 | 33 924 | 45 000 | 45 000 | 45 000 | 21 152 | 45 000 | 45 000 | 45 000 |
| Transfers and subsidies - Operational | 437 070 | 503 405 | 554 733 | 587 345 | 592 697 | 592 697 | 575 877 | 621 195 | 644 531 | 673 523 |
| Other own revenue | 806 659 | 854 961 | 917 015 | 749 877 | 748 072 | 748 072 | 495 016 | 800 631 | 834 875 | 897 757 |
| **Total Revenue (excluding capital transfers and contributions)** | 4 274 472 | 4 615 445 | 5 007 708 | 5 599 452 | 5 338 040 | 5 338 040 | 4 079 252 | 5 862 917 | 6 198 918 | 6 603 376 |
| Employee costs | 1 032 294 | 1 076 639 | 1 155 997 | 1 257 068 | 1 197 349 | 1 197 349 | 764 429 | 1 328 011 | 1 376 160 | 1 445 070 |
| Remuneration of councillors | 30 528 | 32 724 | 30 597 | 35 203 | 38 433 | 38 433 | 22 652 | 41 753 | 43 842 | 46 035 |
| Depreciation and amortisation | 332 220 | 312 052 | 325 364 | 305 950 | 352 759 | 352 759 | 232 316 | 342 632 | 280 976 | 263 200 |
| Interest | 57 200 | 89 003 | 158 839 | 178 824 | 184 846 | 184 846 | 95 046 | 191 420 | 214 616 | 230 061 |
| Inventory Consumed and bulk purchases | 1 698 852 | 1 760 030 | 2 038 091 | 2 294 865 | 2 288 011 | 2 288 011 | 1 450 449 | 2 479 494 | 2 653 460 | 2 809 949 |
| Transfers and subsidies | 9 279 | 8 772 | 8 927 | 7 582 | 6 432 | 6 432 | – | 7 572 | 7 572 | 7 799 |
| Other expenditure | 1 056 428 | 1 494 367 | 1 538 644 | 1 510 428 | 1 556 086 | 1 556 086 | 1 092 278 | 1 618 048 | 1 712 016 | 1 821 247 |
| **Total Expenditure** | 4 216 802 | 4 773 588 | 5 256 459 | 5 589 918 | 5 623 917 | 5 623 917 | 3 657 170 | 6 008 928 | 6 288 641 | 6 623 362 |
| **Surplus/(Deficit)** | 57 670 | (158 143) | (248 751) | 9 534 | (285 877) | (285 877) | 422 082 | (146 012) | (89 723) | (19 985) |
| Transfers and subsidies - capital (monetary allocations) | 181 567 | 250 741 | 258 301 | 219 003 | 227 008 | 227 008 | 138 034 | 227 359 | 225 544 | 230 842 |
| Transfers and subsidies - capital (in-kind) | 1 627 | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | 240 865 | 92 598 | 9 550 | 228 537 | (58 869) | (58 869) | 560 116 | 81 347 | 135 821 | 210 857 |
| Share of Surplus/Deficit attributable to Associate | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | 240 865 | 92 598 | 9 550 | 228 537 | (58 869) | (58 869) | 560 116 | 81 347 | 135 821 | 210 857 |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| **Capital expenditure** | **668 866** | 1 010 422 | 797 757 | 610 994 | 627 805 | 627 805 | 359 323 | 408 987 | 429 293 | 439 827 |
| Transfers recognised - capital | **124 116** | 217 753 | 239 650 | 219 003 | 227 008 | 227 008 | 144 195 | 227 359 | 225 544 | 230 842 |
| Borrowing | **368 000** | 588 677 | 387 280 | 380 000 | 380 157 | 380 157 | 210 726 | 161 628 | 179 117 | 178 373 |
| Internally generated funds | **176 750** | 203 992 | 170 827 | 11 991 | 20 640 | 20 640 | 4 401 | 20 000 | 24 632 | 30 612 |
| **Total sources of capital funds** | **668 866** | 1 010 422 | 797 757 | 610 994 | 627 805 | 627 805 | 359 323 | 408 987 | 429 293 | 439 827 |
| **Financial position** | | | | | | | | | | |
| Total current assets | **1 700 935** | 1 739 338 | 1 170 453 | 1 748 556 | 1 056 733 | 1 056 733 | 1 313 620 | 1 058 308 | 1 086 291 | 1 137 025 |
| Total non current assets | **6 575 155** | 7 224 345 | 7 832 608 | 8 054 014 | 8 107 654 | 8 107 654 | 7 933 336 | 8 174 009 | 8 322 325 | 8 498 952 |
| Total current liabilities | **946 939** | 1 040 860 | 951 141 | 1 195 867 | 1 010 696 | 1 010 696 | 909 724 | 1 022 488 | 1 097 186 | 1 173 721 |
| Total non current liabilities | **1 060 669** | 1 509 888 | 1 768 006 | 1 882 723 | 1 928 795 | 1 928 795 | 2 026 917 | 1 903 586 | 1 869 367 | 1 809 335 |
| Community wealth/Equity | **6 268 482** | 6 412 935 | 6 283 910 | 6 696 602 | 6 224 896 | 6 224 896 | 6 310 314 | 6 306 243 | 6 442 064 | 6 652 921 |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | **312 964** | 371 299 | 402 152 | 700 128 | 409 182 | 409 182 | 1 073 440 | 598 968 | 597 513 | 664 643 |
| Net cash from (used) investing | **(733 399)** | (1 051 031) | (858 801) | (702 643) | (721 976) | (721 976) | (416 261) | (472 380) | (495 833) | (508 000) |
| Net cash from (used) financing | **284 409** | 490 077 | 234 006 | 198 219 | 187 752 | 187 752 | (297 439) | (56 413) | (7 135) | (33 109) |
| **Cash/cash equivalents at the year end** | **684 764** | 495 109 | 272 467 | 505 853 | 147 424 | 147 424 | 632 206 | 217 599 | 312 145 | 435 679 |
| **Cash backing/surplus reconciliation** | | | | | | | | | | |
| Cash and investments available | **684 864** | 495 109 | 272 467 | 505 853 | 147 424 | 147 424 | 491 254 | 217 599 | 312 145 | 435 679 |
| Application of cash and investments | **305 531** | (149 935) | (110 547) | (187 924) | (18 491) | (18 491) | (208 239) | 60 179 | 183 431 | 315 558 |
| **Balance - surplus (shortfall)** | **379 333** | 645 044 | 383 013 | 693 777 | 165 915 | 165 915 | 699 493 | 157 420 | 128 714 | 120 121 |
| **Asset management** | | | | | | | | | | |
| Asset register summary (WDV) | **6 575 155** | 7 224 345 | 7 832 608 | 8 054 014 | 8 107 654 | 8 107 654 | | 8 174 009 | 8 322 325 | 8 498 952 |
| Depreciation | **332 220** | 312 052 | 325 364 | 305 950 | 352 759 | 352 759 | | 342 632 | 280 976 | 263 200 |
| Renewal and Upgrading of Existing Assets | **257 003** | 475 509 | 384 349 | 275 502 | 317 609 | 317 609 | | 219 529 | 229 677 | 236 403 |
| Repairs and Maintenance | **426 478** | 495 190 | 313 719 | 607 362 | 619 441 | 619 441 | | 612 233 | 643 296 | 671 274 |
| **Free services** | | | | | | | | | | |
| Cost of Free Basic Services provided | **216 250** | 51 926 | 131 191 | 412 911 | 412 911 | 412 911 | | 441 736 | 458 626 | 475 198 |
| Revenue cost of free services provided | **113 342** | 97 066 | 113 154 | 359 217 | 373 292 | 373 292 | | 398 573 | 423 188 | 447 665 |
| **Households below minimum service level** | | | | | | | | | | |
| Water: | – | – | – | 2 | – | – | | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | | – | – | – |
| Energy: | – | – | – | – | – | – | | – | – | – |
| Refuse: | – | – | – | – | – | – | | – | – | – |