



Quarterly Budget Statement

MFMA Section 52 Report for January to March 2025

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1. Introduction

1.1 Purpose

The purpose of this report is to comply with section 71 & 52 of the MFMA and the requirements as promulgated in Government Gazette No 32141 of 17 April 2009 (Municipal budgeting and reporting requirements).

The monthly Budget Statement also aims to provide an update on indicators critical to the municipality's viability and serve as an early warning indicator where remedial action is required. The consolidated performance is a high level overview of the municipality's viability and sustainability.

1.2 Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating sustainability and better medium term planning and policy choices on service delivery.

The report has been prepared in terms of the following legislative framework:

- i. The Municipal Finance Management Act – No.56 of 2003, Section 71 & 52
- ii. And the Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

“28. the monthly budget statement of a municipality must be in the format specified in Schedule C and includes all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168 (1) of the Act.”

The objective of these Regulations is to ensure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

2. Summary of Overall Budget Performance for 01 January to 31 March 2025

The total budget approved for the 2024-2025 financial year amounts to R585 610 million is adjusted to R679 838M

The total expenditure for operating activities for the second quarter amounts to R82 246 million.

Total revenue for the second quarter amounts to R84 483 million.

The expenditure on Capital activities for the second quarter amounts to R 11 816 Million.

The following table provides a summary of the municipality's performance for 01 January to 31 March 2025

LIM341 Musina - Table C1 Monthly Budget Statement Summary - Third Quarter M09

Description	2023/24	Budget Year 2024/25		Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget						
R thousands								%	
Financial Performance									
Property rates	28,764	39,050	39,050	2,230	24,746	29,288	(4,542)	-16%	22,698
Service charges	214,487	204,272	290,275	16,038	153,529	217,704	(64,175)	-29%	189,022
Investment revenue	1,600	897	2,397	36	1,163	1,798	(635)	-35%	1,244
Transfers and subsidies	225,307	235,098	239,028	62,443	236,035	179,270	56,766	32%	174,720
Other own revenue	31,926	106,293	109,090	3,736	40,604	83,618	(43,014)	-51%	45,296
	502,084	585,610	679,838	84,483	456,077	511,676	(55,599)	-11%	432,980
Total Revenue (excluding capital transfers and contributions)									
Employee costs	154,869	174,124	174,124	13,425	117,085	130,593	(13,508)	-10%	158,403
Remuneration of Councillors	11,367	10,963	11,963	1,318	10,808	8,972	1,836	20%	11,339
Depreciation & asset impairment	41,930	47,541	46,041	—	—	34,531	(34,531)	-100%	34,265
Finance charges	2,914	1,800	1,800	94	1,361	1,350	11	1%	1,777
Materials and bulk purchases	177,061	147,936	232,411	40,671	139,882	174,308	(34,426)	-20%	138,162
Transfers and subsidies	12,849	5,975	5,975	331	1,305	4,481	(3,176)	-71%	6,073
Other expenditure	85,799	127,731	114,014	26,408	74,554	85,249	(10,695)	-13%	78,626
Total Expenditure	486,789	516,070	586,328	82,246	344,995	439,484	(94,489)	-22%	428,645
Surplus/(Deficit)	15,295	69,540	93,510	2,237	111,082	72,192	38,890	54%	4,335
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36,354	33,559	35,959	—	23,500	23,973	(473)	(0)	33,559
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)	—	—	—	—	—	—	—	—	—
	51,649	103,099	129,469	2,237	134,582	96,165	38,417	40%	37,894
Surplus/(Deficit) after capital transfers & contributions									
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	51,649	103,099	129,469	2,237	134,582	96,165	38,417	40%	37,894
Capital expenditure & funds sources									
Capital expenditure	37,793	44,955	94,762	11,816	47,092	87,092	(40,000)	-46%	—
Capital transfers recognised	32,644	33,559	—	5,779	25,582	26,129	(547)	-2%	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	23,886	67,740	93,134	6,037	21,511	60,963	(39,452)	(0)	67,740
Total sources of capital funds	56,530	101,299	93,134	11,816	47,093	87,092	(39,999)	-46%	67,740
Financial position									
Total current assets	177,258	207,239	221,804	—	186,234	—	—	—	221,804
Total non current assets	680,986	719,646	774,763	—	731,079	—	—	—	774,763
Total current liabilities	305,139	168,005	306,938	—	230,788	—	—	—	306,936
Total non current liabilities	40,624	41,920	40,626	—	40,624	—	—	—	40,626
Community wealth/Equity	512,481	716,960	649,005	—	645,900	—	—	—	649,005
Cash flows									
Net cash from (used) operating	34,512	142,718	304,893	2,987	47,075	107,039	59,964	56%	141,815
Net cash from (used) investing	(58,789)	(100,929)	(128,723)	(11,816)	(44,838)	(75,697)	(30,859)	41%	—
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	(11,458)	54,608	176,170	—	11,045	44,161	—	—	—
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18,082	6,290	4,997	5,091	3,672	3,223	3,073	111,566	155,994
Creditors Age Analysis									
Total Creditors	2,915	7,994	217	773	—	4	84	1,268	13,255

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3. Operational Revenue

3.1 Revenue Performance by Source/Classification for 01 January to 31 March 2025

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -Third Quarter M09										
Description	Ref	2023/24	Budget Year 2024/25		Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
			Audited Outcome	Original Budget						
R thousands									%	
Revenue By Source										
Property rates		28,764	39,050	39,050	2,230	24,746	29,288	(4,542)	-16%	39,050
Service charges - electricity revenue		193,208	180,843	265,843	14,602	140,493	199,382	(58,889)	-30%	180,843
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		21,279	23,429	24,429	1,436	13,036	18,322	(5,286)	-29%	23,429
					-					
Rental of facilities and equipment		21	616	416	-	13	312	(299)	-96%	616
Interest earned - external investments		1,600	897	2,397	36	1,163	1,798	(635)	-35%	897
Interest earned - outstanding debtors		7,879	6,049	7,549	(13,274)	1,253	5,662	(4,409)	-78%	6,049
Dividends received		378	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6,218	4,275	4,275	111	2,134	3,206	(1,072)	-33%	4,275
Licences and permits		160	2,691	2,691	11	237	2,018	(1,781)	-88%	2,691
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		225,307	235,098	239,026	62,443	236,035	179,270	56,766	32%	235,098
Other revenue		11,052	92,662	94,162	16,888	35,804	70,622	(34,818)	-49%	92,662
Gains		6,378	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		502,244	585,610	679,838	84,483	454,914	509,879	(54,965)	(0)	585,610

3.2 Summary of Revenue Trends

The following table provides a summary of the monthly revenue trends based on current years actual own revenue

LIM341 Musina - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Third Quarter M09														2024/25 Medium Term Revenue &		
Description	Ref	Budget Year 2024/25												Budget Year 2025/26	Budget Year +1 2025/26	Budget Year +2 2026/27
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		7,802	2,064	2,203	2,512	2,142	1,436	2,140	2,130	2,230	9,191	9,191	9,191	35,145	36,727	38,416
Service charges - electricity revenue		13,186	16,305	16,088	16,584	14,638	16,990	16,902	15,198	14,602	42,590	42,590	42,590	162,759	170,246	178,077
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		1,465	1,448	1,452	1,622	1,437	1,449	1,441	1,456	1,436	5,514	5,514	5,514	21,086	21,993	23,093
Rental of facilities and equipment		2	2	1	1	–	3	4	–	–	173	173	173	660	690	721
Interest earned - external investments		828	352	148	68	274	37	(34)	258	36	1,806	1,806	1,806	6,903	7,220	7,545
Interest earned - outstanding debtors		–	5,648	53	2,264	1,053	480	5,331	(324)	(13,274)	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		243	323	311	286	284	191	257	129	111	1,118	1,118	1,118	4,275	4,472	4,673
Licences and permits		12	11	37	27	40	52	33	16	11	11	708	708	2,708	2,833	2,960
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		90,957	3,601	787	(300)	889	76,374	–	593	62,443	59,004	59,004	59,004	235,098	237,062	235,886
Other revenue		3,072	5,866	17,880	4,066	7,715	4,649	3,800	6,745	16,888	20,880	20,880	20,880	107,800	67,607	75,150
Cash Receipts by Source		117,567	35,620	38,960	27,130	28,472	101,661	29,874	26,201	84,483	140,287	140,984	140,984	576,434	548,850	566,521

Summary of total Own revenue

LIM341 Musina - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Third Quarter M09

Description	Ref	2023/24	Budget Year 2024/25		Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
			Audited Outcome	Original Budget						
R thousands										%
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-		5,228	62,089	173,447	176,324	(2,876)	-1.6%	8,975
Local Government Equitable Share		-	229,123	-	61,771	167,289	171,842	(4,553)	-2.6%	3,000
Expanded Public Works Programme Integrated Grant		1,975	1,975	300	300	2,275	1,481	794	53.6%	1,975
Infrastructure Skills Development Grant		-	1,000	4,928	-	1,198	750	448	59.8%	1,000
Local Government Financial Management Grant		3,000	3,000	-	18	2,685	2,250	435	19.3%	3,000
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		4,975	4,975	5,228	62,089	173,447	176,324	(2,876)	-1.6%	8,975
Capital expenditure of Transfers and Grants										
National Government:		36,354	33,559	35,959	11,816	47,093	25,169	5,593	22.2%	33,559
MDRG		4,594		2,400	-	-	-	-	-	33,559
MIG		31,760	33,559	33,559	11,816	47,093	25,169	5,593	22.2%	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		36,354	33,559	35,959	11,816	47,093	25,169	5,593	-100.0%	33,559
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		41,329	38,534	41,187	73,905	220,540	201,493	2,717	(0)	42,534

4. Operational Expenditure

4.1 Operational Expenditure Performance by type.

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -Third Quarter M09										
Description	Ref	2023/24	Budget Year 2024/25		Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
			Audited Outcome	Original Budget						
R thousands									%	
Expenditure By Type										
Employee related costs		154,869	174,124	174,124	13,425	117,085	130,593	(13,508)	-10%	174,124
Remuneration of councillors		11,367	10,963	11,963	1,318	10,808	8,972	1,836	20%	10,963
Debt impairment		8,045	12,225	10,725	—	—	8,044	(8,044)	-100%	12,225
Depreciation & asset impairment		33,885	35,316	35,316	—	—	26,487	(26,487)	-100%	35,316
Finance charges		2,914	1,800	1,800	94	1,361	1,350	11	1%	1,800
Bulk purchases		173,878	142,145	228,400	40,158	138,134	171,300	(33,166)	-19%	142,145
Other materials		3,183	5,791	4,011	513	1,748	3,008	(1,260)	-42%	5,791
Contracted services		40,819	51,187	49,155	11,228	34,245	36,866	(2,621)	-7%	51,187
Transfers and subsidies		12,849	5,975	5,975	331	1,305	4,481	(3,176)	-71%	5,975
Operational Costs		44,980	76,544	64,510	15,180	40,309	48,383	(8,074)	-17%	76,544
Losses		—	—	—	—	—	—	—	—	—
Total Expenditure		486,789	516,070	585,979	82,246	344,995	439,484	(94,489)	-22%	516,070

4.2 Summary of Expenditure Trends

The following table provides a summary of the expenditure trends based on current year's actual spending.

LIM341 Musina - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Third Quarter M09														2024/25 Medium Term Revenue &		
Description	Ref	Budget Year 2024/25												Budget Year 2025/26	Budget Year +1 2025/26	Budget Year +2 2026/27
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
Cash Payments by Type														-		
Employee related costs		13,483	13,859	14,993	14,818	13,952	15,625	15,485	13,824	13,425	45,227	45,227	45,227	174,124	180,243	188,354
Remuneration of councillors		1,261	1,251	1,267	1,278	1,281	1,847	1,318	1,303	1,318	2,868	2,868	2,868	10,963	11,467	11,983
Interest paid		125	-			542		196	485	94	450	450	450	1,800	1,800	1,800
Bulk purchases - Electricity		41,906	22,363	18,573	138	55	27,097	11,500	1,824	40,158	38,379	38,379	38,379	142,145	155,696	162,703
Acquisitions-water & other inventory		51	97	132	205	273	128	289	60	513	1,499	1,499	1,499	5,791	5,963	6,231
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1,415	3,987	4,849	3,560	2,722	4,435	4,075	749	11,228	14,142	14,142	14,142	51,187	60,234	58,286
Transfers and subsidies- other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies- other		465	469	1,289	701	218	1,298	72	117	331	915	915	915	4,975	3,000	3,000
Other expenditure		29,958	1,442	2,530	24,712	4,826	41,055	194	3,661	3,281	19,432	19,432	19,432	76,194	76,250	80,752
Cash Payments by Type		88,664	43,468	43,633	45,412	23,869	91,485	33,129	22,023	70,347	122,912	122,912	122,912	467,179	494,653	513,109
Other Cash Flows/Payments by Type														-		
Capital assets		4,127	11,915	1,394	593	1,766	2,203	3,444	9,835	11,816	23,391	23,391	23,391	100,929	80,164	99,151
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		2,647	761	1	1,497	-	20	99	(513)	83	275	275	275	1,000	1,100	1,199
Total Cash Payments by Type		95,438	56,144	45,028	47,502	25,635	93,708	36,672	31,345	82,246	146,578	146,578	146,578	569,108	575,917	613,459

4.3 Material Variances

LIM341 Musina - Supporting Table SC1 Material variance explanations - Third Quarter M09				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service Charges-Electricity revenue	(29,139)	New tariffs hikes	Monitor this line item and ensure that the income is allocated correctly
	Rental of facilities	(369)	Low bookings of municipal facilities	Monitor this line item and ensure that the income is allocated correctly
	Fines,penalties and forfeits	(1,072)	Low collection and non- payment	Apply credit control measures and follow-up on issued fines
	Licenses and permits	(1,781)	This is due to lower registration of vehicles	Monitor this line item and ensure that the income is allocated correctly
2	Expenditure By Type			
	Employee related cost	(13,508)	Appointment of Vacant posts	Work in progress
	Dept Impairment and Depreciation	(26,487)	Asset model not migrated with Financial system	Actioned at year end
	Bulk Electricity	(2,976)	Payment made after receipt of Equitable Share	Work in progress
	Contracted Services	(3,332)	Appointment of new contractors	Work in progress
3	Capital Expenditure			
	Mig Projects	25,582	SCM process underway	Work in progress
	Own Funded projects	21,511	SCM process underway	Work in progress
4	Financial Position			
	Total assets	917,313	The municipality is still working on its improving financial status	Implementation of funding Plan
	Total liabilities	271,413	The municipality is still working on its improving financial status	Implementation of funding Plan
	Net assets	645,900	The municipality is still working on its improving financial status	Implementation of funding Plan
5	Cash Flow			
	Cash/cash equivalents at month end	11,046	The municipality is still in financial distress not all creditors are paid in 30 days	Work in progress, monitoring and implementation of funding Plan.
6	Measurable performance			
7	Municipal Entities			
	N/A	,	N/A	N/A

5. Capital Expenditure

5.1 Capital Expenditure by Function/Department

LIM341 Musina - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional class)										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Governance and administration		4,105	27,049	32,339	1,589	7,414	22,403	(14,989)	-67%	27,049
Executive and council		–	–	–	–	–	–	–	–	
Finance and administration		4,105	27,049	32,339	1,589	7,414	22,403	(14,989)	-67%	27,049
Internal audit										
Community and public safety		989	–	–	–	–	–	–	–	–
Community and social services		–	–					–		
Sport and recreation								–		
Public safety		989	–					–		
Housing								–		
Health								–		
Economic and environmental services		30,916	45,400	57,468	7,091	25,667	38,877	(13,210)	-34%	45,400
Planning and development		11,790	32,140	38,743	6,409	20,981	26,746	(5,765)	-22%	32,140
Road transport		19,126	13,260	18,725	682	4,686	12,131	(7,445)	-61%	13,260
Environmental protection					–	–		–		
Trading services		21,199	28,850	39,286	3,136	14,011	25,812	(11,801)	-46%	28,850
Energy sources		9,873	26,200	37,136	3,136	11,446	24,025	(12,579)	-52%	26,200
Water management		–			–		–	–		
Waste water management		3,995			–	2,565		2,565	#DIV/0!	
Waste management		7,331	2,650	2,150	–	–	1,787	(1,787)	-100%	2,650
Other					–	–		–		
Total Capital Expenditure - Functional Classification	3	57,209	101,299	129,093	11,816	47,092	87,092	(40,000)	-46%	101,299
Funded by:										
National Government		32,644	33,559	35,959	5,779	25,582	26,129	(547)	-2%	33,559
Provincial Government		–						–		
District Municipality		–						–		
Transfers recognised - capital		33,074	33,559	35,959	5,779	25,582	26,129	(547)	-2%	33,559
Borrowing	6							–		
Internally generated funds		23,886	67,740	93,134	6,037	21,511	60,963	(39,452)	-65%	67,740
Total Capital Funding		56,960	101,299	129,093	11,816	47,093	87,092	(39,999)	-46%	101,299

6. Grants Management

6.1 Monthly grants cumulative expenditure performance trend Expenditure per Category

LIM341 Musina - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Third Quarter M09											
Description	Ref	2023/24	Budget Year 2024/25								Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	
R thousands											%
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:		-		5,228	62,089	173,447	176,324	(2,876)	-1.6%	8,975	
Local Government Equitable Share		-	229,123	-	61,771	167,289	171,842	(4,553)	-2.6%	3,000	
Expanded Public Works Programme Intergrated Grant		1,975	1,975	300	300	2,275	1,481	794	53.6%	1,975	
Infrastructure Skills Development Grant		-	1,000	4,928	-	1,198	750	448	59.8%	1,000	
Local Government Financial Management Grant		3,000	3,000	-	18	2,685	2,250	435	19.3%	3,000	
Other transfers and grants [insert description]					-				-		
Total operating expenditure of Transfers and Grants:		4,975	4,975	5,228	62,089	173,447	176,324	(2,876)	-1.6%	8,975	
<u>Capital expenditure of Transfers and Grants</u>											
National Government:		36,354	33,559	35,959	11,816	47,093	25,169	5,593	22.2%	33,559	
MDRG		4,594		2,400	-	-	-	-	-	33,559	
MIG		31,760	33,559	33,559	11,816	47,093	25,169	5,593	22.2%	-	
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		36,354	33,559	35,959	11,816	47,093	25,169	5,593	-100.0%	33,559	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		41,329	38,534	41,187	73,905	220,540	201,493	2,717	(0)	42,534	

6.2 Grants Expenditure Trend

6.3 The table below outlines the expenditure trend on MIG Grant:

LIM341 Musina - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Third Quarter M09									
Month	2023/24	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%
Monthly expenditure performance trend									
July	1,635	8,442	—	4,127	4,127	8,442	4,315	51.1%	4%
August	305	8,441	—	11,915	16,042	16,883	841	5.0%	16%
September	3,784	8,442	—	1,394	17,436	25,325	7,889	31.2%	17%
October	4,882	8,441	—	593	18,029	33,766	15,737	46.6%	18%
November	6,009	8,442	—	1,766	19,795	42,208	22,413	53.1%	20%
December	3,387	8,441	—	2,203	21,998	50,649	28,651	56.6%	22%
January	6,410	8,442	—	3,444	25,442	59,091	33,649	56.9%	25%
February	3,966	8,442	14,000	9,835	35,277	73,091	37,814	51.7%	35%
March	5,624	8,441	14,000	11,816	47,093	87,091	39,998	45.9%	46%
April	1,555	8,442	—	—		95,533	—		
May	4,945	8,441	—	—		103,974	—		
June	14,707	8,442	—	—		112,416	—		
Total Capital e	57,209	101,299	28,000	47,093					

MIG PROJECTS 2024/25	Budget	July	August	September	October	November	December	January	Feb	March	April	May	June
Nancefield Phase 6 to 12 Paved Roads 2	4,840,340.74		1,610,921.73					445,395.00		339,258.63			
Masisi Street Phase 1	9,040,709.26		1,622,138.77							278,501.91	4,508,236.32		
Shakada Access Street	6,000,000.00		1,255,282.84							3,095,118.59			
Nancefield ext. 9 & 10 Paved Roads and stormwater 3	6,000,000.00		1,191,933.76							-	1,958,660.58		
Tshikotonini Bridge	6,000,000.00		2,326,632.19							3,426,354.00			
PMU Management Fees	1,677,950.00		411,443.52	202,803.40	177,151.66	1,766,000.00	2,203,000.00	290,122.26	133,274.33	109,300.63			
Total	33,559,000.00	-	8,418,352.81	202,803.40	177,151.66	1,766,000.00	2,203,000.00	735,517.26	6,933,248.83	6,915,456.16			

7. Debtors Management

The age analysis of the outstanding trade debtors as at **31 March 2025** is reflected in the table below.

LM341 Musina - Supporting Table SC3 Monthly Budget Statement - aged debtors - Third Quarter M09														
Description R thousands	NT Code	2024/25												
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,581	1,134	1,003	727	665	512	505	15,451	22,578	17,860			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,476	2,221	1,318	860	673	537	465	13,864	28,414	16,399			
Receivables from Non-exchange Transactions - Property Rates	1400	2,136	1,051	961	1,740	817	782	769	40,775	49,031	44,883			
Receivables from Exchange Transactions - Waste Water Management	1500	609	267	220	211	188	176	164	5,199	7,034	5,938			
Receivables from Exchange Transactions - Waste Management	1600	3,305	671	558	532	446	410	383	13,661	19,966	15,432			
Receivables from Exchange Transactions - Property Rental Debtors	1700	—	—	—	—	—	—	—	136	136	136			
Interest on Arrear Debtor Accounts	1810	975	946	937	1,020	883	806	787	22,184	28,538	25,680			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—			
Other	1900	—	—	—	—	—	—	—	296	296	296			
Total By Income Source	2000	18,082	6,290	4,997	5,090	3,672	3,223	3,073	111,566	155,993	126,624	—	—	
2022/23 - totals only		16054000	5967000	5062000	4340000	42660000	3222000	3073000	107235000	187,613	160,530			
Debtors Age Analysis By Customer Group														
Organs of State	2200	2,076	708	560	528	549	500	461	24,524	29,906	26,562			
Commercial	2300	6,634	1,968	1,293	1,293	818	656	612	22,323	35,597	25,702			
Households	2400	9,372	3,614	3,144	3,270	2,305	2,067	2,000	64,719	90,491	74,361			
Other	2500	—	—	—	—	—	—	—	—	—	—			
Total By Customer Group	2600	18,082	6,290	4,997	5,091	3,672	3,223	3,073	111,566	155,994	126,625	—	—	

7.2 Disconnection List

DISCONNECTION LIST MARCH 2025				
	ELECTRICITY MUSINA	MUSINA	ELECTRICITY NANCEFIELD	
TOWN	32	4	101	
EXTENTION 1	13		328	
EXTENTION 2	11		241	
EXTENSION 3	2		0	
EXTENSION 4	9		313	
EXTENTION 5	6		505	
EXTENSION 6	3		185	
EXTENTION 7	2		387	
EXTENTION 8	0		356	
EXTENTION 9	0		397	
EXTENTION 10	0		527	
EXTENTION 11	1		119	
EXTENTION 12	0		0	
EXTENTION 14	8		489	
MUSINA 4 MT	0		0	
MUSINA EXT 17	0		0	
VOGELZANG 3 MT	0		0	
BUITEGEBIED	3		0	
DISCONNECTIONS	90	4	3948	
ARRANGEMENTS	2	0	0	
TOTAL DISCONNECTED	19	0	1236	
PAID/RESPONDED	17	0	954	
TOTAL NOT DISCONNECTED	69	0	2712	
AMOUNT COLLECTED-TOWN	R 2,440,252.56		R 1,025,654.02	
CREDIT CONTROL COLLECTION			R3,465,906.58	

8. Creditors Management

The age analysis of the outstanding creditors as at **31 March 2025** was as outlined below:

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - Third Quarter M09										
Description	NT Code	Budget Year 2024/25								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	5,149	-	-	-	-	-	-	5,149
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,915	2,845	217	773	-	4	84	1,267	8,105
Auditor General	0800	-	-	-	-	-	-	-	1	1
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2,915	7,994	217	773	-	4	84	1,268	13,255
										757

8.1 EXPENDITURE ANALYSIS

The following table provides a summary of the expenditure trends based on current month of 31 March 2025

MUSINA LOCAL MUNICIPALITY.	
EXPENDITURE ANALYSIS	
MONTH-END MARCH 2025	
DESCRIPTION	AMOUNT
ESKOM	40,000,000.00
TELKOM	36,737.57
SALARIES	12,766,049.63
SUNDY CREDITORS	2,670,646.63
TRADE CREDITORS	338,225.83
SARS (PAYE VAT)	4,398,261.70
CATHU CONSULTING	402,500.00
RIDGELAKS PROJECTS	752,500.00
UKUKHOMBA	706,035.60
AUDITOR GENERAL	1,730,895.33
MUNSOFT	2,409,659.81
DIDO	79,721.31
GUARD ALERT	1,433,071.12
BANK CHARGES	47,744.85
DEBIT ORDERS	1,945,431.41
PORVERTY ALLIVIATION WORKERS	426,961.12
LEARNERS LGSETA	56,430.00
WARD COMMITTEE MEMBERS -STIPENS	175,500.00
SUB-TOTAL	70,376,371.91
CONSTRUCTION OF EXT 9 & 10 PAVED ROADS	1,329,799.13
ELECTRICAL INFRASTRUCTURE RHINO RIDGE	766,371.73
CONSTRUCTION OF NANCEFIELD PHASE 6 & 12 PAVED ROADS & STORM WATER	305,332.76
REFURBISHMENT OF NANCEFIELD MUNICIPAL BUILDING	479,136.19
CONSTRUCTION OF MASISI PAVED STREETS	4,840,446.66
CONSTRUCTION OF SHAKADZA MULTI PURPOSE	869,523.54
ENHANCEMENT OF SECURITY FEATURES	2,529,241.00
SUB-TOTAL	11,119,851.01
TOTAL EXPENDITURE	81,496,222.92
VDM	
TELKOM	1,146.50
ESKOM RIOOLDAMME	74,655.65
	75,802.15
	81,572,025.07

8.2 Outstanding Creditors

OUTSTANDING CREDITORS	Mar-25
SUPPLIERS	14,328,452.71
MIG PROJECTS	10,092,802.52
CONTRACTED SERVICES	13,995,573.37
ESKOM	21,284,720.19
OTHER CREDITORS	250,932.60
DEPARTMENT OF TRANSPORT	3,887,048.00
TOTAL	63,839,529.39

9. Cash Management

The table below provides a breakdown of the cash and cash equivalents at end of 31 March 2025.

MUSINA LOCAL MUNICIPALITY																																												
<u>MONTHLY REPORT</u>																																												
<u>DEPARTMENT OF THE CHIEF FINANCIAL OFFICER</u>																																												
<u>BANK RECONCILIATION AS 31 MARCH 2025</u>																																												
<table><tbody><tr><td>BALANCE AS ON 31 DECEMBER 2024</td><td></td><td>20,750,038.88</td></tr><tr><td><u>LESS:</u></td><td>EXPENDITURE</td><td>149,098,779.64</td></tr><tr><td></td><td>SHORTAGE ON DEPOSIT</td><td>-</td></tr><tr><td></td><td>JOURNAL DEBIT</td><td>750,000.00</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td>TOTAL EXPENDITURE</td><td><u>149,848,779.64</u></td></tr><tr><td><u>PLUS:</u></td><td>INCOME</td><td>140,144,425.26</td></tr><tr><td></td><td>INCOME NOT RECEIPTED</td><td>-</td></tr><tr><td></td><td>CANCELLED STALE CHEQUES</td><td>-</td></tr><tr><td></td><td>DAY CALL</td><td>-</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td>TOTAL REVENUE</td><td><u>140,144,425.26</u></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td>BALANCE AS ON 31 MARCH 2025</td><td>11,045,684.50</td></tr></tbody></table>			BALANCE AS ON 31 DECEMBER 2024		20,750,038.88	<u>LESS:</u>	EXPENDITURE	149,098,779.64		SHORTAGE ON DEPOSIT	-		JOURNAL DEBIT	750,000.00					TOTAL EXPENDITURE	<u>149,848,779.64</u>	<u>PLUS:</u>	INCOME	140,144,425.26		INCOME NOT RECEIPTED	-		CANCELLED STALE CHEQUES	-		DAY CALL	-					TOTAL REVENUE	<u>140,144,425.26</u>					BALANCE AS ON 31 MARCH 2025	11,045,684.50
BALANCE AS ON 31 DECEMBER 2024		20,750,038.88																																										
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<table><tbody><tr><td>TRAFFIC</td><td></td><td>-</td></tr><tr><td>BALANCE AS ON 31 MARCH 2025</td><td></td><td>469,364.03</td></tr></tbody></table>			TRAFFIC		-	BALANCE AS ON 31 MARCH 2025		469,364.03																																				
TRAFFIC		-																																										
BALANCE AS ON 31 MARCH 2025		469,364.03																																										

The municipality closed the Third quarter with a positive bank balance.

10. Recommendations

It is recommended that the Finance Committee consider and approves the report.