



Monthly Budget Statement

MFMA Section 52 Report for July to September

2025

TABLE OF CONTENTS

1. Introduction
 - 1.1 Purpose
 - 1.2 Legislative Framework
2. Summary of Overall Budget Performance
3. Operational Revenue
 - 3.1 Revenue by Source
 - 3.2 Summary of Revenue Trends
 - 3.3 Cash Flow Statements
4. Operational Expenditure
 - 4.1 Operational Expenditure by type
 - 4.2 Summary of Operational Expenditure Trends
 - 4.3 Material Variances
5. Capital Expenditure
 - 5.1 Capital Expenditure by Function/Department
 - 5.2 Summary of Capital Expenditure Trends
6. Grants Management
 - 6.1 Grants Expenditure per Category
 - 6.2 Grants Expenditure Trends
7. Debtors Management
 - 7.1 Disconnection List
8. Creditors Management
 - 8.1 Expenditure Analysis
 - 8.2 Outstanding Creditors
9. Cash Management
10. Recommendations

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 1st Quarter 2025

The total budget approved for the 2025-26 financial year is R 759 146 Million.

The total expenditure for operating activities for the Fourth Quarter July to September amounts to R 137 093 Million.

Total revenue for the Fourth Quarter July to September amounts to R 177 940 Million.

The expenditure on Capital activities for the month July to September amounts to R 19 323 Million.

The following table provides a summary of the municipality's performance for 01 July to 30 September 2025

LIM341 Musina - Table C1 Monthly Budget Statement Summary - Quarter 1									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	31 189	40 964	-	12 251	12 251	10 241	2 010	20%	22 698
Service charges	232 590	302 295	-	51 936	51 936	75 574	(23 638)	-31%	189 022
Investment revenue	10 539	2 514	-	18	18	629	(611)	-97%	1 244
Transfers and subsidies	237 135	248 520	-	100 986	100 986	62 130	38 856	63%	174 720
Other own revenue	37 431	164 853	-	12 749	12 749	8 516	4 234	50%	45 296
Total Revenue (excluding capital transfers and contributions)	548 884	759 146	-	177 940	177 940	157 089	20 851	13%	432 980
Employee costs	175 217	182 656	-	45 844	45 844	45 664	180	0%	158 403
Remuneration of Councillors	11 805	12 549	-	4 000	4 000	3 137	863	28%	11 339
Depreciation & asset impairment	56 277	37 046	-	-	-	9 262	(9 262)	-100%	34 265
Finance charges	4 693	1 888	-	845	845	472	373	79%	1 777
Materials and bulk purchases	201 680	320 369	-	63 167	63 167	80 092	(16 925)	-21%	138 162
Transfers and subsidies	7 452	4 049	-	1 550	1 550	1 012	538	53%	6 073
Other expenditure	105 384	103 697	-	21 687	21 687	25 833	(4 146)	-16%	78 626
Total Expenditure	562 508	662 254	-	137 093	137 093	165 472	(28 379)	-17%	428 645
Surplus/(Deficit)	(13 624)	96 892	-	40 847	40 847	(8 383)	49 230	-587%	4 335
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 512	35 242	-	24 141	24 141	8 811	15 331	0	35 242
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 888	132 134	-	64 988	64 988	428	64 561	15102%	39 577
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	22 888	132 134	-	64 988	64 988	428	64 561	15102%	39 577
Capital expenditure & funds sources									
Capital expenditure	37 793	44 955	-	19 323	19 323	30 733	(11 410)	-37%	-
Capital transfers recognised	34 900	35 242	-	6 774	6 774	8 811	(2 037)	-23%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	40 524	87 689	-	12 549	12 549	21 922	(9 373)	(0)	87 689
Total sources of capital funds	75 424	122 931	-	19 323	19 323	30 733	(11 410)	-37%	87 689
Financial position									
Total current assets	212 805	428 481	-	-	256 957	-	-	-	428 481
Total non current assets	767 315	776 621	-	-	787 388	-	-	-	776 621
Total current liabilities	369 632	509 356	-	-	368 870	-	-	-	509 356
Total non current liabilities	47 740	40 625	-	-	47 740	-	-	-	40 624
Community wealth/Equity	562 748	655 121	-	-	627 735	-	-	-	655 122
Cash flows									
Net cash from (used) operating	213 684	167 957	-	16 907	16 907	41 989	25 082	60%	167 957
Net cash from (used) investing	83 709	2 610	-	(18 573)	(18 573)	653	19 226	2946%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	307 720	170 567	-	(1 666)	34 433	14 214	-	-	-
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	19 790	5 591	6 885	3 732	3 638	3 343	4 397	117 529	164 905
Creditors Age Analysis									
Total Creditors	25 917	26 686	23 819	20 238	9 563	-	-	756	106 979

3. Operational Revenue

3.1 Revenue Performance by Source/Classification as at 30 September 2025

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -Quarter 1										
Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
Revenue By Source										
Property rates		31 189	40 964	–	12 251	12 251	10 241	2 010	20%	40 964
Service charges - electricity revenue		215 282	276 669	–	47 444	47 444	69 167	(21 723)	-31%	276 669
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		17 308	25 626	–	4 492	4 492	6 407	(1 915)	-30%	25 626
Rental of facilities and equipment		1 364	437	–	8	8	109	(101)	-93%	437
Interest earned - external investments		10 539	2 514	–	18	18	629	(611)	-97%	2 514
Interest earned - outstanding debtors		12	7 874	–	3 210	3 210	1 969	1 242	63%	7 874
Dividends received		–	–	–	364	364	–	364	#DIV/0!	
Fines, penalties and forfeits		5 407	4 185	–	514	514	1 046	(532)	-51%	4 185
Licences and permits		1 187	2 744	–	248	248	686	(438)	-64%	2 744
Agency services		–	–	–	–	–	–	–		
Transfers and subsidies		237 135	248 520	–	100 986	100 986	62 130	38 856	63%	248 520
Other revenue		10 757	16 308	–	8 405	8 405	4 077	4 328	106%	16 308
Gains		18 704	133 305	–	–	–	33 326	(33 326)	-100%	133 305
Total Revenue (excluding capital transfers and contributions)		548 884	759 146	–	177 940	177 940	189 787	(11 847)	#DIV/0!	759 146

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 - Quarter 1															2024/25 Medium Term Revenue &		
Description	Ref	Budget Year 2025/26												Budget Year 2025/26	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget				
Cash Receipts By Source																	
Property rates		1 836	5 967	1 584	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	2 815	33 783			
Service charges - electricity revenue		14 467	15 630	18 939	19 555	19 555	19 555	19 555	19 555	19 555	19 555	19 555	19 555	234 659			
Service charges - water revenue		-	-	-										-			
Service charges - sanitation revenue		-	-	-										-			
Service charges - refuse		1 530	1 649	1 858	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	1 815	21 782			
Rental of facilities and equipment		38	39	51	36	36	36	36	36	36	36	36	36	437			
Interest earned - external investments		-	-	-	210	210	210	210	210	210	210	210	210	2 514			
Interest earned - outstanding debtors		-	-	-	656	656	656	656	656	656	656	656	656	7 874			
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits		123	137	254	349	349	349	349	349	349	349	349	349	4 185			
Licences and permits		128	62	70	230	230	230	230	230	230	230	230	230	2 763			
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and Subsidies - Operational		96 940	5 997	(676)	20 153	20 153	20 153	20 153	20 153	20 153	20 153	20 153	20 153	241 840			
Other revenue		4 767	14 036	2 934	8 481	8 481	8 481	8 481	8 481	8 481	8 481	8 481	8 481	101 777			
Cash Receipts by Source		119 829	43 517	25 014	54 301	54 301	54 301	54 301	54 301	54 301	54 301	54 301	54 301	651 614	-	-	

3.3 Cash Flow Statement

LIM341 Musina - Table C7 Monthly Budget Statement - Cash Flow - Quarter 1										
	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		25 156	33 783	-	9 387	9 387	8 446	941	11%	33 783
Service charges		185 160	256 442	-	62 576	62 576	64 111	(1 535)	-2%	256 442
Other revenue		87 485	109 162	-	14 132	14 132	27 291	(13 159)	-48%	109 162
Transfers and Subsidies - Operational		236 485	241 840	-	103 416	103 416	60 460	42 956	71%	241 840
Transfers and Subsidies - Capital		30 559	35 242	-	24 141	24 141	8 811	15 331	174%	35 242
Interest		-	10 388	-	-	-	2 597	(2 597)	-100%	10 388
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(351 161)	(514 012)	-	(194 350)	(194 350)	(128 503)	65 847	-51%	(514 012)
Finance charges		-	(1 888)	-	(845)	(845)	(472)	373	-79%	(1 888)
Transfers and Grants		-	(3 000)	-	(1 550)	(1 550)	(750)	800	-107%	(3 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 684	167 957	-	16 907	16 907	41 989	25 082	60%	167 957
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		525	135 291	-	-	-	33 823	(33 823)		135 291
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		3 321	-	-	750	750	-	750		-
Payments										
Capital assets		79 863	(132 681)	-	(19 323)	(19 323)	(33 170)	(13 847)	42%	(132 681)
NET CASH FROM/(USED) INVESTING ACTIVITIES		83 709	2 610	-	(18 573)	(18 573)	653	19 226	2946%	2 610
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		297 393	170 567	-	(1 666)	(1 666)	14 214			170 567
Cash/cash equivalents at beginning:		10 327	-	-	-	36 099	-			-
Cash/cash equivalents at month/year end:		307 720	170 567	-	(1 666)	34 433	14 214			170 567

4. Operational Expenditure

4.1 Operational Expenditure Performance by type as at 30 September 2025

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -Quarter 1										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		175 217	182 656	-	45 844	45 844	45 664	180	0%	182 656
Remuneration of councillors		11 805	12 549	-	4 000	4 000	3 137	863	28%	12 549
Debt impairment		16 309	-	-	-	-	-	-		-
Depreciation & asset impairment		39 968	37 046	-	-	-	9 262	(9 262)	-100%	37 046
Finance charges		4 693	1 888	-	845	845	472	373	79%	1 888
Bulk purchases		197 066	316 161	-	62 860	62 860	79 040	(16 180)	-20%	316 161
Other materials		4 614	4 208	-	307	307	1 052	(745)	-71%	4 208
Contracted services		45 849	49 155	-	9 332	9 332	12 289	(2 957)	-24%	49 155
Transfers and subsidies		7 452	4 049	-	1 550	1 550	1 012	538	53%	4 049
Operational Costs		55 879	54 175	-	12 355	12 355	13 544	(1 189)	-9%	54 175
Losses		3 656	367	-	-	-	92	(92)	-100%	367
Total Expenditure		562 508	662 254	-	137 093	137 093	165 564	(28 471)	(0)	662 254

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 - Quarter 1																													
Description	Ref	Budget Year 2025/26												2024/25 Medium Term Revenue &															
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2025/26	Budget Year +2 2026/27													
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget																
Cash Payments by Type																													
Employee related costs		14 790	15 289	15 765	15 270	15 270	15 270	15 270	15 270	15 270	15 270	15 270	15 270	183 242															
Remuneration of councillors		1 338	1 328	1 334	997	997	997	997	997	997	997	997	997	11 963															
Interest paid		50	96	17	157	157	157	157	157	157	157	157	157	1 888															
Bulk purchases - Electricity		58 494	59	251	17 884	17 884	17 884	17 884	17 884	17 884	17 884	17 884	17 884	214 604															
Acquisitions-water & other inventory		-	-	-	351	351	351	351	351	351	351	351	351	4 208															
Other materials		64	81	162	-	-	-	-	-	-	-	-	-	-															
Contracted services		11 403	1 229	13 679	3 892	3 892	3 892	3 892	3 892	3 892	3 892	3 892	3 892	46 705															
Transfers and subsidies- other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-															
Transfers and subsidies- other		779	509	-	250	250	250	250	250	250	250	250	250	3 000															
Other expenditure		16 072	9 300	4 660	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	52 242															
Cash Payments by Type		102 990	27 891	35 868	43 154	43 154	43 154	43 154	43 154	43 154	43 154	43 154	43 154	517 852	-	-													

4.3 Material Variances

LIM341 Musina - Supporting Table SC1 Material variance explanations - Quarter 1				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service Charges-Electricity revenue	(21 723)	New tariffs hikes	Monitor this line item and ensure that the income is allocated correctly
	Rental of facilities	(102)	Low bookings of municipal facilities	Monitor this line item and ensure that the income is allocated correctly
	Fines, penalties and forfeits	(532)	Low collection and non-payment	Apply credit control measures and follow-up on issued fines
	Licenses and permits	(438)	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	180	Appointment of Vacant posts	Work in progress
	Dept Impairment and Depreciation	(9 262)	Asset model not migrated with Financial system	Actioned at year end
	Bulk Electricity	(16 180)	Payment made after receipt of Equitable Share	Work in progress
	Contracted Services	(2 957)	Appointment of new contractors	Work in progress
3	Capital Expenditure			
	Mig Projects	(2 037)	SCM process underway	Work in progress
	Own Funded projects	(9 373)	SCM process underway	Work in progress
4	Financial Position			
	Total assets	1 044 345	The municipality is still working on its improving financial	Implementation of fundind Plan
	Total liabilities	416 609	The municipality is still working on its improving financial	Implementation of fundind Plan
	Net assets	627 735	The municipality is still working on its improving financial	Implementation of fundind Plan
5	Cash Flow			
	Cash/cash equivalents at month end	34 433	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	Measureable performance			
7	Municipal Entities			
	N/A		N/A	N/A

5. Capital Expenditure

5.1 Capital Expenditure by Function/Department 30 September 2025

LIM341 Musina - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Quarter 1										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Quarter1	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Governance and administration		14 050	15 670		98	98	3 918	(3 820)	-97%	15 670
Executive and council		-	2 547	-	-	-	637	(637)	-100%	2 547
Finance and administration		14 050	13 123	-	98	98	3 281	(3 183)	-97%	13 123
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	740	-	-	-	185	(185)	-100%	740
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	500	-	-	-	125	(125)	-100%	500
Public safety		-	240	-	-	-	60	(60)	-100%	240
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		36 999	80 492	-	18 400	18 400	20 123	(1 723)	-9%	80 492
Planning and development		27 737	47 392	-	15 069	15 069	11 848	3 221	27%	47 392
Road transport		9 262	33 100	-	3 331	3 331	8 275	(4 944)	-60%	33 100
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 082	26 030	-	825	825	6 508	(5 683)	-87%	25 780
Energy sources		19 724	-	-	725	725	-	725	#DIV/0!	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		2 565	-	-	-	-	-	-	-	-
Waste management		2 793	25 780	-	100	100	6 445	(6 345)	-98%	25 780
Other		-	250	-	-	-	63	(63)	-100%	250
Total Capital Expenditure - Functional Classification	3	76 131	122 932	-	19 323	19 323	30 733	(11 473)	-37%	122 932
Funded by:										
National Government		34 900	35 242	-	6 774	6 774	8 811	(2 037)	-23%	35 242
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		34 900	35 242	-	6 774	6 774	8 811	(2 037)	-23%	35 242
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		40 524	87 689	-	12 549	12 549	21 922	(9 373)	-43%	87 689
Total Capital Funding		75 424	122 931	-	19 323	19 323	30 733	(11 410)	-37%	122 931

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 - Quarter 1										
Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	240 827	-	98 449	98 449	60 207	38 243	63.5%	8 170
Local Government Equitable Share			232 657	-	96 940	96 940	58 164	38 776	66.7%	-
Expanded Public Works Programme Intergrated Grant			1 986	-	1 256	1 256	497	760	153.0%	1 986
Infrastructure Skills Development Grant			3 184	-	-	-	796	(796)	-100.0%	3 184
Local Government Financial Management Grant			3 000	-	253	253	750	(497)	-66.3%	3 000
Other transfers and grants [insert description]										
Total operating expenditure of Transfers and Grants:		-	240 827	-	98 449	98 449	60 207	38 243	63.5%	8 170
Capital expenditure of Transfers and Grants										
National Government:		10 506	35 242	-	6 774	6 774	8 811	(2 037)	-23.1%	35 242
MDRG		5 953	-	-	-	-	-	-	-	-
MIG		4 553	35 242	-	6 774	6 774	8 811	(2 037)	-23.1%	35 242
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		10 506	35 242	-	6 774	6 774	8 811	(2 037)	-100.0%	35 242
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		10 506	276 069	-	105 223	105 223	69 017	36 206	(0)	43 412

6.2 Grants Expenditure Trends

The table below outlines the expenditure trend on MIG Grant:

LIM341 Musina - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Quarter 1									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	4 127	10 244	-	11 451	11 451	10 244	(1 207)	-11.8%	9%
August	11 915	10 244	-	2 003	13 454	20 488	7 034	34.3%	11%
September	1 394	10 244	-	5 870	19 324	30 732	11 408	37.1%	16%
October	594	10 244	-	-		40 976	-		
November	1 766	10 244	-	-		51 220	-		
December	2 203	10 244	-	-		61 464	-		
January	3 444	10 244	-	-		71 708	-		
February	9 835	10 244	-	-		81 952	-		
March	11 816	10 244	-	-		92 196	-		
April	7 364	10 244	-	-		102 440	-		
May	5 245	10 244	-	-		112 684	-		
June	16 429	10 244	-	-		122 928	-		
Total Capital	76 132	122 928	-	19 324					

MIG Projects 2025/2026	Budget	July	August	September
Nancefield ext 9&10 paved road phase 3	11 000 000.00	6 474 372.22	-	4 409 376.07
Masisi streets phase 1	7 739 950.00	2 591 329.23	-	2 442 860.68
Shakadza access street	7 000 000.00	249 904.06	557 866.54	1 308 529.23
Tshikotoni bridge	7 739 950.00	146 162.43	-	-
PMU Management fees	1 762 100.00	264 438.83	198 358.42	198 358.42
	35 242 000.00	9 726 206.77	756 224.96	8 359 124.40

7. Debtors Management

The age analysis of the outstanding trade debtors as at 30 September 2025 is reflected in the table below.

LIM341 Musina - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 1													
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 265	873	789	557	581	569	573	15 599	22 806	17 879	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 020	1 618	915	733	713	540	1 007	13 539	30 085	16 532	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	2 194	1 174	3 463	837	809	786	758	43 061	53 082	46 251	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	626	257	217	194	178	161	173	5 320	7 126	6 026	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 652	684	537	463	413	378	982	14 056	19 165	16 292	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	136	136	136	-	-
Interest on Arrear Debtor Accounts	1810	1 033	983	963	948	944	909	904	25 530	32 214	29 235	818	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	2	1	-	-	-	-	288	291	288	-	-
Total By Income Source	2000	19 790	5 591	6 885	3 732	3 638	3 343	4 397	117 529	164 905	132 639	818	-
2024/25 - totals only		18 504	8 644	6 648	4 854	4 212	3 461	3 243	102 036	151 602	117 806		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 837	710	2 128	554	590	545	1 014	25 620	32 998	28 323	174	-
Commercial	2300	9 702	1 355	1 471	713	702	672	771	23 339	38 725	26 197	163	-
Households	2400	8 251	3 526	3 286	2 465	2 346	2 126	2 612	68 570	93 182	78 119	481	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	19 790	5 591	6 885	3 732	3 638	3 343	4 397	117 529	164 905	132 639	818	-

7.1 Disconnection List

DISCONNECTION LIST SEPTEMBER 2025			
	ELECTRICITY		ELECTRICITY
	MUSINA	MUSINA	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
BUTEGBIED	3		0
DISCONNECTIONS	90	4	3948
ARRANGEMENTS	0	0	0
TOTAL DISCONNECTED	40	2	1526
PAID/RESPONDED	33	2	1456
TOTAL NOT DISCONNECTED	50	0	2422
AMOUNT COLLECTED-TOWN	R 650 245.00		R 754 265.22
CREDIT CONTROL COLLECTION		R1 404 510.22	

8. Creditors Management

The age analysis of the outstanding creditors as at **30 September 2025** was as outlined below:

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - Quarter 1											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		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	22 477	25 558	23 708	7	9 226	-	-	-	80 976	31 813
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	3 440	1 128	111	20 231	337	-	-	755	26 002	10 870
Auditor General	0800	-	-	-	-	-	-	-	1	1	1
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	25 917	26 686	23 819	20 238	9 563	-	-	756	106 979	42 684

8.1 EXPENDITURE ANALYSIS

The following table provides a summary of the expenditure trends based on current month of 30 September 2025

MUSINA LOCAL MUNICIPALITY.	
EXPENDITURE ANALYSIS	
1st Quarter end September 2025	
DESCRIPTION	AMOUNT
ESKOM	58 612 149.72
TELKOM	76 966.20
SALARIES	37 728 894.93
SUNDRY CREDITORS	13 024 112.06
TRADE CREDITORS	7 562 161.97
SARS (PAYE VAT)	11 095 553.59
MUNSOFT PTY	4 894 817.85
UKUKHOMBA	2 824 142.40
CATHU CONSULTING	805 000.00
PK FINANCIAL CONSULTING	1 465 218.00
COIDA	860 574.16
ISIPHO CAPITAL	819 514.29
GUARD ALERT	5 732 284.48
SALGA	1 842 854.56
BANK CHARGES	162 508.25
DEBIT ORDERS	5 320 951.44
PORVERTY ALLVIATION WORKERS	1 256 205.75
LEARNERS LGSETA	169 290.00
WARD COMMITTEE MEMBERS -STIPENS	531 000.00
SUB-TOTAL	154 784 199.65
REFURBISHMENT OF THE NANCEFIELD MUNICIPAL BUILDING	2 752 968.46
CONSTRUCTION OF SHAKADZA ACCESS STREET	1 669 681.47
CONSTRUCTION OF MASISI PAVED STREETS PHASE 1	5 365 721.11
CONSTRUCTION OF TSHIKOTONI BRIDGE PROJECT	236 342.15
RECONSTRUCTION OF DAMAGED NANCEFIELD EXT 2 ROAD SURFACE	134 862.13
CONSTRUCTION OF MUTELE B CULVERT	255 844.16
CONSTRUCTION OF ENHANCING SECURITY FEATUTURES OF MAIN AND OLD TRAFFIC	1 257 629.69
CONSTRUCTION OF NANCEFIELD EXT 9 AND 10 PAVED	9 970 849.76
INSTALLATION OF ELECTRICAL INFRASTRUCTURE AT RHINO RIDGE	4 212 052.20
SUB-TOTAL	25 855 951.13
TOTAL EXPENDITURE	180 640 150.78
VDM	
TELKOM	3 699.09
ESKOM RIOOLDAMME	299 759.42
	303 458.51
	180 943 609.29

8.2 Outstanding Creditors

OUTSTANDING CREDITORS	Sep-25
SUPPLIERS	843 147.46
MIG PROJECTS	6 590 172.08
CONTRACTED SERVICES	220 150.00
ESKOM	82 096 147.87
OTHER CREDITORS	217 793.00
OWN PROJECTS	17 013 755.22
DEPARTMENT OF TRANSPORT	3 887 048.00
TOTAL	110 868 213.63

9. Cash Management

The table below provides a breakdown of the cash and cash equivalents at end of 30 September 2025.

MUSINA LOCAL MUNICIPALITY	
<u>MONTHLY REPORT</u>	
<u>DEPARTMENT OF THE CHIEF FINANCIAL OFFICER</u>	
<u>BANK RECONCILIATION AS 30 SEPTEMBER 2025</u>	
BALANCE AS ON 30 JUNE 2025	3 321 659.56
LESS:	
EXPENDITURE	180 640 150.78
JOURNAL DEBIT	750 000.00
JOURNAL DEBIT	750 000.00
TOTAL EXPENDITURE	<u>182 140 150.78</u>
PLUS:	
INCOME	212 501 229.64
INCOME NOT RECEIPTED	-
JOURNAL CREDITED	-
DAY CALL	750 000.00
TOTAL REVENUE	<u>213 251 229.64</u>
BALANCE AS ON 30 SEPTEMBER 2025	34 432 738.42
BALANCE AS PER BANK STATEMENT	34 432 738.42
LESS:	
OUTSTANDING CHEQUE	-
	34 432 738.42
TRAFFIC	-
BALANCE AS ON 30 SEPTEMBER 2025	483 579.61

The municipality closed the financial 1st Quarter of July to September 2025 with a positive bank balance.

10. Recommendations

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