Monthly Budget Statement

MFMA Section 71 Report for April 2026

TABLE OF CONTENTS

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 April 2026

The total budget approved for the 2025-26 financial year was R 759 146Million, and it was adjusted to R 831 297Million.

The total expenditure for operating activities for the month amounts to R31 880Million.

Total revenue for the month amounts to R24 350Million.

The expenditure on Capital activities for the month amounts to R 7 349Million.

The following table provides a summary of the municipality’s performance as of 30 April 2026

LIM341 Musina - Table C1 Monthly Budget Statement Summary - M10 APRIL									
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	40,964	2,406	27,074	34,137	(7,063)	-21%	22,698
Service charges	232,590	302,295	335,112	17,031	164,560	251,913	(87,353)	-35%	189,022
Investment revenue	10,539	2,514	2,514	568	586	2,095	(1,509)	-72%	1,244
Transfers and subsidies	237,135	248,520	248,520	83	242,094	207,100	34,994	17%	174,720
Other own revenue	37,431	164,853	204,187	6,811	65,040	28,385	36,655	129%	45,296
Total Revenue (excluding capital transfers and contributions)	**548,884**	**759,146**	**831,297**	**26,899**	**499,354**	**523,629**	**(24,275)**	**-5%**	**432,980**
Employee costs	175,217	182,656	182,669	15,138	153,624	152,213	1,411	1%	158,403
Remuneration of Councillors	11,805	12,549	13,549	1,436	14,212	10,458	3,755	36%	11,339
Depreciation & asset impairment	56,277	37,046	52,413	–	–	30,872	(30,872)	-100%	34,265
Finance charges	4,693	1,888	3,467	1,298	4,194	1,573	2,621	167%	1,777
Materials and bulk purchases	201,680	320,369	321,369	33,011	185,253	266,974	(81,721)	-31%	138,162
Transfers and subsidies	7,452	4,049	4,049	83	8,634	3,374	5,260	156%	6,073
Other expenditure	105,384	103,697	140,421	8,825	97,451	86,108	11,343	13%	78,626
Total Expenditure	**562,508**	**662,254**	**717,937**	**59,791**	**463,368**	**551,573**	**(88,205)**	**-16%**	**428,645**
Surplus/(Deficit)	**(13,624)**	**96,892**	**113,360**	**(32,892)**	**35,986**	**(27,943)**	**63,929**	**-229%**	**4,335**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36,512	35,242	35,242	1,762	–	29,368	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**22,888**	**132,134**	**148,602**	**(31,130)**	**35,986**	**1,425**	**34,561**	**2425%**	**4,335**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**22,888**	**132,134**	**148,602**	**(31,130)**	**35,986**	**1,425**	**34,561**	**2425%**	**4,335**
Capital expenditure & funds sources									
Capital expenditure	**37,793**	**44,955**		**7,350**	**56,870**	**110,568**	**(53,698)**	**-49%**	**–**
Capital transfers recognised	34,900	35,242	35,242	13,063	24,595	29,368	(4,773)	-16%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**40,263**	**97,439**	**128,390**	**(5,714)**	**32,275**	**81,199**	**(65,995)**	**(0)**	**128,390**
Total sources of capital funds	**75,163**	**132,681**	**163,632**	**7,349**	**56,870**	**110,568**	**(53,698)**	**-49%**	**128,390**
Financial position									
Total current assets	212,472	428,481	428,998		266,940				428,998
Total non current assets	767,315	776,621	807,572		826,757				807,572
Total current liabilities	370,106	509,356	509,356		417,558				509,356
Total non current liabilities	47,740	40,624	40,625		47,740				40,625
Community wealth/Equity	**561,941**	**655,122**	**686,589**		**628,399**				**686,589**
Cash flows									
Net cash from (used) operating	217,278	167,957	217,357	(7,849)	47,050	139,964	(104,462)	-75%	167,957
Net cash from (used) investing	83,709	2,610	126,950	(7,027)	(54,297)	2,175	55,502	2552%	–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**311,314**	**180,894**	**354,634**	**(14,876)**	**10,177**	**152,466**	**–**		–
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	16,991	7,311	5,119	5,072	4,519	3,901	3,574	127,539	174,026
Creditors Age Analysis									
Total Creditors	40,601	1,024	33,252	–	–	–	16	18,544	93,437

3. Operational Revenue

3.1 Revenue Performance by Source/Classification as of 30 April 2026

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -M10 APRIL

Description	Ref	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									%	
Revenue By Source										
Property rates		31,189	40,964	40,964	2,406	27,074	34,137	(7,063)	-21%	40,964
Service charges - electricity revenue		215,282	276,669	309,486	17,031	164,560	230,558	(85,689)	-37%	309,468
Service charges - water revenue		–	–	–	–	–	–	25,847	#DIV/0!	–
Service charges - sanitation revenue		–	–	–	–	–	–	1,403	#DIV/0!	–
Service charges - refuse revenue		17,308	25,626	25,626	–	–	21,355	(6,567)	-31%	25,626
Rental of facilities and equipment		1,364	437	437	0	18	364	(346)	-95%	437
Interest earned - external investments		10,539	2,514	2,514	568	586	2,095	(1,509)	-72%	2,514
Interest earned - outstanding debtors		12	7,874	7,874	(15)	791	6,562	(5,771)	-88%	7,874
Dividends received		–	–	–	(301)	844	–	844	#DIV/0!	–
Fines, penalties and forfeits		5,407	4,185	4,185	89	1,818	3,488	(1,670)	-48%	4,185
Licences and permits		1,187	2,744	2,744	7	550	2,287	(1,737)	-76%	2,744
Agency services		–	–		–	–	–	–		–
Transfers and subsidies		237,135	248,520	248,520	83	242,094	207,100	34,994	17%	248,520
Other revenue		10,757	16,308	45,642	7,031	61,019	13,590	35,219	259%	188,947
Gains		18,704	133,305	143,305	–	–	111,088	(117,087)	-105%	–
Total Revenue (excluding capital transfers and contributions)		**548,884**	**759,146**	**831,297**	**26,899**	**499,354**	**632,622**	**(129,131)**	**#DIV/0!**	**831,279**

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 - M10 APRIL

Description	Ref	Budget Year 2025/26												2024/25 Medium Term Revenue & Expenditure Framework		
		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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		1,836	5,967	1,584	2,816	1,797	1,567	1,568	2,269	2,159	2,009	2,815	2,815	33,783	59,386	61,345
Service charges - electricity revenue		14,467	15,630	18,939	18,591	20,624	21,503	15,927	18,147	16,617	16,346	19,555	19,555	267,476	340,743	349,261
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–			–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–			–	–	–
Service charges - refuse		1,530	1,649	1,858	1,924	1,853	1,734	1,428	2,062	1,924	151	1,815	1,815	21,782	41,025	24,637
Rental of facilities and equipment		38	39	51	51	41	20	55	32	44	37	36	36	437	481	496
Interest earned - external investments		–	–	–	–	–			–	–	–	210	210	2,514	2,591	2,656
Interest earned - outstanding debtors		–	–	–	–	–			–	–	–	656	656	7,874	6,898	7,126
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		123	137	254	359	124	168	94	93	378	89	349	349	4,185	5,104	4,719
Licences and permits		128	62	70	112	89	60	10	26	33	22	230	230	2,763	2,888	2,960
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies-Operational		96,940	5,997	(676)	2,364	1,931	79,958	776	16,240	43,777		20,153	20,153	241,840	242,264	248,105
Other revenue		4,767	14,036	2,934	7,070	5,453	2,251	7,804	4,650	3,028	5,375	8,481	8,481	131,111	48,115	49,832
Cash Receipts by Source		**119,829**	**43,517**	**25,014**	**33,287**	**31,912**	**107,261**	**27,662**	**43,519**	**67,960**	**24,029**	**54,301**	**54,301**	**713,765**	**749,495**	**751,137**

3.3 Cash Flow Statement

LIM341 Musina - Table C7 Monthly Budget Statement - Cash Flow - M10 APRIL

	Ref	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	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		25,156	33,783	33,783	2,009	23,572	28,153	(4,580)	-16%	33,783
Service charges		185,160	256,442	289,259	20,745	223,948	213,702	(9,444)	-4%	256,442
Other revenue		87,485	109,162	138,495	351	22,685	90,968	(85,883)	-94%	109,162
Transfers and Subsidies - Operational		236,508	241,840	241,840	927	249,388	201,533	47,854	24%	241,840
Transfers and Subsidies - Capital		30,559	35,242	50,242	–	59,242	29,368	20,874	71%	35,242
Interest		–	10,388	10,388	–	–	8,657	(8,657)	-100%	10,388
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(347,590)	(514,012)	(553,117)	(31,083)	(327,832)	(428,343)	139,277	-33%	(514,012)
Finance charges		–	(1,888)	3,467	(64)	(3,359)	(1,573)	2,521	-160%	(1,888)
Transfers and Grants		–	(3,000)	3,000	(733)	(200,594)	(2,500)	2,500	-100%	(3,000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**217,278**	**167,957**	**217,357**	**(7,849)**	**47,050**	**139,964**	**(104,462)**	**-75%**	**167,957**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		525	135,291	145,291	–	–	112,743	(118,742)		135,291
Decrease (increase) in non-current receivables		–	–	145,291	–	–	–	–		–
Decrease (increase) in non-current investments		3,321	–	–	322	2,572	–	2,572		–
Payments										
Capital assets		79,863	(132,681)	(163,632)	(7,349)	(56,869)	(110,568)	60,668	-55%	(132,681)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**83,709**	**2,610**	**126,950**	**(7,027)**	**(54,297)**	**2,175**	**55,502**	**2552%**	**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		**300,987**	**170,567**	**344,307**	**(14,876)**	**(7,247)**	**142,139**			**170,567**
Cash/cash equivalents at beginning:		10,327	10,327	10,327		17,707	10,327			–
Cash/cash equivalents at month/year end:		311,314	180,894	354,634	(14,876)	10,177	152,466			170,567

4. Operational Expenditure

4.1 Operational Expenditure Performance by type as of 30 April 2026

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -M10 APRIL

Description	Ref	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									%	
									`	
Expenditure By Type										
Employee related costs		175,217	182,656	182,669	15,138	153,624	152,213	1,403	1%	182,669
Remuneration of councillors		11,805	12,549	13,549	1,436	14,212	10,458	3,155	30%	13,549
Debt impairment		16,309	–	15,367	–	–	–	(9,220)	#DIV/0!	15,367
Depreciation & asset impairment		39,968	37,046	37,046	–	–	30,872	(30,872)	-100%	37,046
Finance charges		4,693	1,888	3,467	1,298	4,194	1,573	1,674	106%	3,467
Bulk purchases		197,066	316,161	316,161	32,260	182,396	263,468	(81,072)	-31%	316,161
Other materials		4,614	4,208	5,208	751	2,857	3,507	(1,249)	-36%	5,208
Contracted services		45,849	49,155	66,872	4,721	41,184	40,963	(10,409)	-25%	66,872
Transfers and subsidies		7,452	4,049	4,049	83	8,634	3,374	5,259	156%	4,049
Operational Costs		55,879	54,175	73,549	4,104	56,267	45,146	(503)	-1%	73,549
Losses		3,656	367	–	–	–	306	(86)	-28%	0
Total Expenditure		**562,508**	**662,254**	**717,937**	**59,791**	**463,368**	**551,878**	**(121,920)**	**#DIV/0!**	**717,937**

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 - M10 APRIL

Description	Ref	Budget Year 2025/26												2024/25 Medium Term Revenue & Expenditure		
		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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Payments by Type													–			
Employee related costs		14,790	15,289	15,765	16,400	15,387	17,198	15,867	14,692	13,098	14,103	15,270	15,270	183,255	197,731	195,647
Remuneration of councillors		1,338	1,328	1,334	1,344	1,350	1,364	1,371	1,362	1,985	1,436	997	997	12,963	13,649	14,063
Interest paid		50	96	17	885	97	16	853	526	60	64	157	157	3,467	3,625	3,735
Bulk purchases - Electricity		58,494	59	251	9,725	10,230	39,526	15,266	10,227	64,422	230	17,884	17,884	214,604	317,180	315,697
Acquisitions-water & other inventory		–	–	–	–	–	–	419	–	–	–	351	351	5,208	7,301	7,542
Other materials		64	81	162	137	175	467	–	–	544	110	–	–	–	–	104,385
Contracted services		11,403	1,229	7,451	2,812	5,675	7,372	4,906	1,630	6,376	3,490	3,892	3,892	64,423	104,086	–
Transfers and subsidies- other municipalities		–	–	–	–	–		–	–	–		–	–	–	–	–
Transfers and subsidies- other		779	509	–	650	381	919	602	–	–	–	250	250	3,000	–	106,762
Other expenditure		16,072	9,300	4,659	3,050	6,909	19,779	2,608	732	15,385	4,742	4,354	4,354	71,615	103,856	–
Cash Payments by Type		**102,990**	**27,891**	**29,639**	**35,003**	**40,204**	**86,641**	**41,892**	**29,169**	**101,871**	**24,175**	**43,154**	**43,154**	**558,535**	**747,428**	**747,831**

4.3 Material Variances

LIM341 Musina - Supporting Table SC1 Material variance explanations - M10 APRIL				
Ref	Description			
		Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service Charges-Electricity revenue	(85,689)	New tarrifs hikes	Monitor this line Item and ensure that the income is allocated correctly
	Rental of facilities	(346)	Low bookings of municipal facilities	Monitor this line Item and ensure that the income is allocated correctly
	Fines,penalties and forfeits	1,670	Low collection and non- payment	Apply credit control measures and follow-up on issued fines
	Licencs and permits	(1,737)	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	1,403	Appointment of Vacant posts	Work in progress
	Dept Impairment and Depriciation	(30,872)	Asset model not migrated with Finacial system	Actioned at year end
	Bulk Electricity	(81,072)	Payment made after receipt of Equitable Share	Work in progress
	Contracted Services	(10,409)	Appointment of new contractors	Work in progress
3	Capital Expenditure			
	Mig Projects	(6,273)	SCM process underway	Work in progress
	Own Funded projects	(65,995)	SCM process underway	Work in progress
4	Financial Position			
	Total assets	1,093,696	The municipality is still working on its improving financial status	Implementation of fundind Plan
	Total liabilities	465,299	The municipality is still working on its improving financial status	Implementation of fundind Plan
	Net assets	628,397	The municipality is still working on its improving financial status	Implementation of fundind Plan
5	Cash Flow			
	Cash/cash equivalents at month end	10,178	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 April 2026

LIM341 Musina - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 APRIL

Vote Description	Ref	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	1								%	
Governance and administration		13,790	22,970	23,119	349	4,344	19,142	(15,038)	-79%	23,119
Executive and council		–	2,547	–	–	–	2,123	(594)	-28%	0
Finance and administration		13,790	20,423	23,119	349	4,344	17,019	(14,444)	-85%	23,119
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	1,190	1,500		–	992	1,444	146%	1,500
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	500	–	–	–	417	(117)	-28%	0
Public safety		–	690	1,500	–	–	575	(1,328)	-231%	1,500
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		36,999	82,492	103,263	2,528	36,197	68,743	(42,724)	-62%	103,263
Planning and development		27,737	49,392	86,763	9,083	35,275	41,160	(28,307)	-69%	86,763
Road transport		9,262	33,100	16,500	(6,555)	922	27,583	(14,417)	-52%	16,500
Environmental protection		–	–	–	–	–	–	–		–
Trading services		25,082	25,780	35,500	4,473	16,084	21,483	(13,098)	-61%	35,750
Energy sources		19,724	–	28,300	1,426	9,230	–	(10,345)	#DIV/0!	28,300
Water management		–	–	–	–	–	–	–		–
Waste water management		2,565	–	–	–	–	–	–		–
Waste management		2,793	25,780	7,200	3,047	6,854	21,483	(2,752)	-13%	7,200
Other		–	250	250	–	245	208	36	17%	250
Total Capital Expenditure - Functional Classific	3	**75,871**	**132,682**	**163,632**	**7,350**	**56,870**	**110,568**	**(72,268)**	**-65%**	**163,632**
Funded by:										
National Government		34,900	35,242	35,242	13,063	24,595	29,368	(6,273)	-21%	35,242
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital		**34,900**	**35,242**	**35,242**	**13,063**	**24,595**	**29,368**	**(6,273)**	**-21%**	**35,242**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		40,263	97,439	128,390	(5,714)	32,275	81,199	(65,995)	-81%	128,390
Total Capital Funding		**75,163**	**132,681**	**163,632**	**7,349**	**56,870**	**110,568**	**(72,268)**	**-65%**	**163,632**

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 - M10 APRIL										
Description	Ref	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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	240,827	–	–	–	200,689	(6,808)	-3.4%	8,170
Local Government Equitable Share			232,657	–	–	232,657	193,881	–		–
Expanded Public Works Programme Intergrated Grant			1,986	–	–	1,986	1,655	(1,655)	-100.0%	1,986
Infrastructure Skills Development Grant			3,184	–	–	–	2,653	(2,653)	-100.0%	3,184
Local Government Financial Management Grant			3,000	–	73	2,783	2,500	(2,500)	-100.0%	3,000
Other transfers and grants [insert description]					–	–	–	–		
Total operating expenditure of Transfers and Grants:		–	240,827	–	73	237,426	200,689	(6,808)	-3.4%	8,170
Capital expenditure of Transfers and Grants										
National Government:		10,506	35,242	15	1,762	(28,974)	29,368	(87,342)	-297.4%	35,242
MDRG		5,953	–	15	–	(20,000)	–	(20,000)	#DIV/0!	
MIG		4,553	35,242	–	1,762	(8,974)	29,368	(38,342)	-130.6%	35,242
Other capital transfers [insert description]		–	–	–	–	–	–	(29,000)	#DIV/0!	
Provincial Government:		–	–	–	–	–	–	–		–
							–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		10,506	35,242	15	1,762	(28,974)	29,368	(87,342)	-100.0%	35,242
				–	–					
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		10,506	276,069	15	1,835	208,452	230,058	(94,150)	(0)	43,412

6.2 Grants Expenditure Trends

The table below outlines the expenditure trend on Capital Projects:

LIM341 Musina - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 APRIL

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	4,127	10,244	11,057	11,451	11,451	11,057	(394)	-3.6%	9%
August	11,915	10,244	11,057	2,003	13,454	22,114	8,660	39.2%	11%
September	1,394	10,244	11,057	5,870	19,324	33,171	13,847	41.7%	16%
October	594	10,244	11,057	1,964	21,288	44,228	22,940	51.9%	17%
November	1,766	10,244	11,057	5,416	26,704	55,285	28,581	51.7%	22%
December	2,203	10,244	11,057	5,620	32,324	66,342	34,018	51.3%	26%
January	3,444	10,244	11,057	2,146	34,470	77,399	42,929	55.5%	28%
February	9,835	10,244	17,247	8,983	43,453	94,646	51,193	54.1%	35%
March	11,816	10,244	17,247	6,067	49,520	111,893	62,373	55.7%	40%
April	7,364	10,244	17,247	7,349	56,869	129,140	72,271	56.0%	46%
May	5,245	10,244	17,247	–		146,387	–		
June	16,429	10,244	17,247	–		163,634	–		
Total Capital ex	**76,132**	**122,928**	**163,634**	**56,869**					

MIG Projects 2025/2026	Budget	July	August	September	October	November	December	January	February	March	April
Nancefield ext 9&10 paved road phase 3	**11,000,000.00**	5,826,935.00	175,476.29	3,968,438.47	-	-	845,535.82	242,246.82		477,776.17	
Masisi streets phase 1	**7,739,950.00**	2,922,860.43	-	2,442,860.68	1,182,444.15	1,023,678.39	988,645.55	363,974.60		2,862,359.66	
Shakadza access street	**7,000,000.00**	492,005.17	1,177,676.30	-	-	1,552,188.26		-		2,193,547.73	1,044,741.42
Tshikotoni bridge	**7,739,950.00**	236,342.15	-	-	-	-		-		263,151.15	
PMU Management fees	**1,762,100.00**	264,438.83	198,358.42	198,358.42	198,046.98	109,305.56	304,235.13	-		373,517.58	35,626.20
	35,242,000.00	**9,742,581.58**	**1,551,511.01**	**6,609,657.57**	**1,380,491.13**	**2,685,172.21**	**2,138,416.50**	**606,221.42**	**-**	**6,170,352.29**	**1,080,367.62**

7. Debtors Management

The age analysis of the outstanding trade debtors as of 30 April 2026 is reflected in the table below.

LIM341 Musina - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 APRIL

Description		2025/26											
R thousands	NT Code	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	2,325	1,328	934	965	781	649	579	16,261	23,822	19,235	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	9,081	2,650	1,229	1,454	1,238	818	689	14,382	31,541	18,581	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	2,196	1,116	1,051	917	867	859	794	46,271	54,071	49,708	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	627	341	258	223	201	188	175	5,651	7,664	6,438	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,632	767	551	477	429	405	375	15,090	19,725	16,776	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	0	0	0	0	0	0	0	137	137	137	–	–
Interest on Arrear Debtor Accounts	1810	1,130	1,109	1,096	1,036	1,003	982	962	29,462	36,780	33,445	870	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	0	–	–	–	285	285	285	–	–
Total By Income Source	**2000**	**16,991**	**7,311**	**5,119**	**5,072**	**4,519**	**3,901**	**3,574**	**127,539**	**174,025**	**144,605**	**870**	**–**
2024/25 - totals only		**15,231**	**8,205**	**5,132**	**4,296**	**4,644**	**3,387**	**3,026**	**111,824**	155,745	**127,177**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,745	715	672	655	609	640	570	29,574	35,180	32,048	175	–
Commercial	2300	6,970	2,092	1,133	1,377	953	759	753	24,034	38,071	27,876	172	–
Households	2400	8,276	4,504	3,314	3,040	2,957	2,502	2,251	73,931	100,775	84,681	523	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**16,991**	**7,311**	**5,119**	**5,072**	**4,519**	**3,901**	**3,574**	**127,539**	**174,026**	**144,605**	**870**	**–**

7.1 Disconnection List

DISCONNECTION LIST APRIL 2026			
	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	1	0	11
TOTAL DISCONNECTED	17	0	0
PAID/RESPONDED	14	0	43
TOTAL NOT DISCONNECTED	72	4	3948
AMOUNT COLLECTED-TOWN	R 2,318,149.19		R 163,357.24
CREDIT CONTROL COLLECTION		R2,481,506.43	

8. Creditors Management

The age analysis of the outstanding creditors as of **31 March 2026** was as outlined below:

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 APR

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	36,842	–	32,780	–	–	–	–	–	**69,622**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	3,759	1,024	472	–	–	–	16	18,543	**23,814**	4,891
Auditor General	0800	–	–	–	–	–	–	–	1	**1**	1
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**40,601**	**1,024**	**33,252**	**–**	**–**	**–**	**16**	**18,544**	**93,437**	4,892

8.1 EXPENDITURE ANALYSIS

The following table provides a summary of the expenditure trends based on current month of 30 April 2026

MUSINA LOCAL MUNICIPALITY.

EXPENDITURE ANALYSIS

MONTH-END APRIL 2026

DESCRIPTION	AMOUNT
ESKOM	55,641.98
TELKOM	31,603.50
SALARIES	14,102,634.61
SUNDRY CREDITORS	2,809,772.19
TRADE CREDITORS	579,559.15
SARS (PAYE VAT)	3,135,378.49
CATHU CONSULTING	402,500.00
UKUKHOMBA	706,035.60
GUARD ALERT	1,681,814.31
HLEKATANI CONSTRUCTION	699,798.90
BANK CHARGES	63,880.09
DEBIT ORDERS	2,133,595.42
PORVERTY ALLIVIATION WORKERS	409,563.12
WARD COMMITTEE MEMBERS -STIPENS	178,500.00
SUB-TOTAL	**26,990,277.36**
ELECTRIFICATION OF RHINO RIDGE DEVELOPMENT	1,526,074.17
CONSTRUCTION OF SHAKADZA ACCESS STREET	3,364,198.68
SUB-TOTAL	**4,890,272.85**
TOTAL EXPENDITURE	**31,880,550.21**

VDM	
TELKOM	1,233.03
ESKOM RIOOLDAMME	99,122.92
	101,260.08
	31,981,810.29

8.2 Outstanding Creditors

OUTSTANDING CREDITORS	**Apr-26**
SUPPLIERS	10,514,665.78
MIG PROJECTS/TENDERS	5,135,485.75
ESKOM	72,238,566.83
OWN PROJECTS	16,170,054.84
CATERING AND TRANSPORT	153,850.00
CONTRACTS	220,150.00
REFUNDS	3,003.91
TOTAL	**104,435,777.11**

`

9. Cash Management

The table below provides a breakdown of the cash and cash equivalents at end of 30 April 2026

MUSINA LOCAL MUNICIPALITY

MONTHLY REPORT

DEPARTMENT OF THE CHIEF FINANCIAL OFFICER

BANK RECONCILIATION AS 30 APRIL 2026

	BALANCE AS ON 31 MARCH 2026		17,707,975.81
LESS:	EXPENDITURE	31,880,550.21	
	JOUNAL DEBIT	-	
	SHORTAGE	-	
	TOTAL EXPENDITURE	31,880,550.21	
PLUS:	INCOME	24,350,937.64	
	INCOME NOT RECEIPTED	-	
	JOUNAL CREDITED	-	
	DAY CALL	-	
	TOTAL REVENUE	24,350,937.64	
	BALANCE AS ON 30 APRIL 2026		10,178,363.24

	BALANCE AS PER BANK STATEMENT	10,178,363.24
LESS:	OUTSTANDING CHEQUE	-
		10,178,363.24

TRAFFIC	-
BALANCE AS ON 30 APRIL 2026	1,251,001.93

The municipality closed the financial month of April 2026 with a positive bank balance.

10. Recommendations

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