OPIBUS LOCA FETA

MUSINA

LOCAL MUNICIPALITY

Monthly Budget Statement

MFMA Section 71 Report for January 2026

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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 January 2026

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

The total expenditure for operating activities for the month amounts to R 44 037 Million.

Total revenue for the month amounts to R 27 660 Million.

The expenditure on Capital activities for the month amounts to R 2 146 Million.

The following table provides a summary of the municipality’s performance as at 31 January 2026

LIM341 Musina - Table C1 Monthly Budget Statement Summary - M05 NOV

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		2 022	16 522	17 068	(546)	-3%	22 698
Service charges	232 590	302 295		20 988	91 377	125 956	(34 579)	-27%	189 022
Investment revenue	10 539	2 514		–	18	1 048	(1 030)	-98%	1 244
Transfers and subsidies	237 135	248 520		1 768	103 880	103 550	330	0%	174 720
Other own revenue	37 431	164 853		6 628	25 623	14 193	11 431	81%	45 296
Total Revenue (excluding capital transfers and contributions)	**548 884**	**759 146**	**–**	**31 406**	**237 420**	**261 815**	**(24 395)**	**-9%**	**432 980**
Employee costs	175 217	182 656		15 387	77 631	76 107	1 524	2%	158 403
Remuneration of Councillors	11 805	12 549		1 350	6 693	5 229	1 464	28%	11 339
Depreciation & asset impairment	56 277	37 046		–	–	15 436	(15 436)	-100%	34 265
Finance charges	4 693	1 888		97	1 625	787	838	107%	1 777
Materials and bulk purchases	201 680	320 369		17 550	98 053	133 487	(35 434)	-27%	138 162
Transfers and subsidies	7 452	4 049		795	2 319	1 687	632	37%	6 073
Other expenditure	105 384	103 697		13 416	42 125	43 054	(929)	-2%	78 626
Total Expenditure	**562 508**	**662 254**	**–**	**48 595**	**228 446**	**275 786**	**(47 340)**	**-17%**	**428 645**
Surplus/(Deficit)	**(13 624)**	**96 892**	**–**	**(17 189)**	**8 974**	**(13 972)**	**22 946**	**-164%**	**4 335**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 512	35 242	–	–	24 141	14 684	9 457	0	35 242
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**	**–**	**(17 189)**	**33 115**	**713**	**32 403**	**4548%**	**39 577**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**22 888**	**132 134**	**–**	**(17 189)**	**33 115**	**713**	**32 403**	**4548%**	**39 577**
Capital expenditure & funds sources									
Capital expenditure	**37 793**	**44 955**		**5 797**	**31 495**	**51 222**	**(19 727)**	**-39%**	**–**
Capital transfers recognised	34 900	35 242		2 858	22 506	14 684	7 821	53%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**40 524**	**87 689**	**–**	**2 939**	**17 407**	**36 537**	**(19 130)**	**(0)**	**87 689**
Total sources of capital funds	**75 424**	**122 931**	**–**	**5 797**	**39 913**	**51 221**	**(11 309)**	**-22%**	**87 689**
Financial position									
Total current assets	212 472	428 481	–		247 455				428 481
Total non current assets	767 315	776 621	–		792 645				776 621
Total current liabilities	370 106	509 356	–		397 303				509 356
Total non current liabilities	47 740	40 625	–		47 740				40 624
Community wealth/Equity	**561 941**	**655 121**	**–**		**595 057**				**655 122**
Cash flows									
Net cash from (used) operating	213 684	167 957	–	(8 579)	6 612	69 982	63 370	91%	167 957
Net cash from (used) investing	83 709	2 610	–	(5 416)	(25 953)	1 088	27 041	2486%	–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**307 720**	**170 567**	**–**	**(13 995)**	**16 758**	**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	21 055	6 306	4 731	3 938	5 445	3 220	3 203	119 396	167 294
Creditors Age Analysis									
Total Creditors	23 381	21 113	23 535	26 434	13 389	17 788	–	756	126 396

3. Operational Revenue

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

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -M05 NOV										
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	–	2 022	16 522	17 068	(546)	-3%	40 964
Service charges - electricity revenue		215 282	276 669	–	19 490	83 998	115 279	(31 281)	-27%	276 669
Service charges - water revenue		–	–	–	–	–	–	–		–
Service charges - sanitation revenue		–	–	–	–	–	–	–		–
Service charges - refuse revenue		17 308	25 626	–	1 498	7 379	10 678	(3 299)	-31%	25 626
							–			
Rental of facilities and equipment		1 364	437	–	2	13	182	(169)	-93%	437
Interest earned - external investments		10 539	2 514	–	–	18	1 048	(1 030)	-98%	2 514
Interest earned - outstanding debtors		12	7 874	–	124	485	3 281	(2 796)	-85%	7 874
Dividends received		–	–	–	266	713	–	713	#DIV/0!	
Fines, penalties and forfeits		5 407	4 185	–	124	997	1 744	(747)	-43%	4 185
Licences and permits		1 187	2 744	–	82	430	1 143	(713)	-62%	2 744
Agency services		–	–			–	–	–		
Transfers and subsidies		237 135	248 520	–	1 768	103 880	103 550	330	0%	248 520
Other revenue		10 757	16 308	–	6 030	22 985	6 795	16 190	238%	16 308
Gains		18 704	133 305	–	–	–	55 544	(55 544)	-100%	133 305
Total Revenue (excluding capital transfers and contributions)		**548 884**	**759 146**	**–**	**31 406**	**237 420**	**316 311**	**(78 891)**	**#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 - M05 NOV

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	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		1 836	5 967	1 584	2 816	1 797	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	18 591	20 624	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	1 924	1 853	1 815	1 815	1 815	1 815	1 815	1 815	1 815	21 782		
Rental of facilities and equipment		38	39	51	51	41	36	36	36	36	36	36	36	437		
Interest earned - external investments		–	–	–	–	–	210	210	210	210	210	210	210	2 514		
Interest earned - outstanding debtors		–	–	–	–	–	656	656	656	656	656	656	656	7 874		
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–		
Fines, penalties and forfeits		123	137	254	359	124	349	349	349	349	349	349	349	4 185		
Licences and permits		128	62	70	112	89	230	230	230	230	230	230	230	2 763		
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–		
Transfers and Subsidies - Operational		96 940	5 997	(676)	2 364	1 931	20 153	20 153	20 153	20 153	20 153	20 153	20 153	241 840		
Other revenue		4 767	14 036	2 934	7 070	5 453	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	33 287	31 912	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 - M05 NOV

	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	–	1 797	14 000	14 076	(76)	-1%	33 783
Service charges		185 160	256 442	–	22 477	109 356	106 851	2 505	2%	256 442
Other revenue		87 485	109 162	–	5 707	23 642	45 484	(21 842)	-48%	109 162
Transfers and Subsidies - Operational		236 485	241 840	–	1 931	107 711	100 767	6 944	7%	241 840
Transfers and Subsidies - Capital		30 559	35 242	–	–	24 141	14 684	9 457	64%	35 242
Interest		–	10 388	–	–	–	4 328	(4 328)	-100%	10 388
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(351 161)	(514 012)	–	(39 598)	(265 839)	(214 172)	51 667	-24%	(514 012)
Finance charges		–	(1 888)	–	(97)	(1 827)	(787)	1 040	-132%	(1 888)
Transfers and Grants		–	(3 000)	–	(795)	(4 572)	(1 250)	3 322	-266%	(3 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**213 684**	**167 957**	**–**	**(8 579)**	**6 612**	**69 982**	**63 370**	**91%**	**167 957**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		525	135 291	–	–	–	56 371	(56 371)		135 291
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		3 321	–	–	–	750	–	750		–
Payments										
Capital assets		79 863	(132 681)	–	(5 416)	(26 703)	(55 284)	(28 581)	52%	(132 681)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**83 709**	**2 610**	**–**	**(5 416)**	**(25 953)**	**1 088**	**27 041**	**2486%**	**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**	**–**	**(13 995)**	**(19 341)**	**14 214**			**170 567**
Cash/cash equivalents at beginning:		10 327	–	–		36 099	–			–
Cash/cash equivalents at month/year end:		307 720	170 567	–	(13 995)	16 758	14 214			170 567

4. Operational Expenditure

4.1 Operational Expenditure Performance by type as at 30 November 2025

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -M05 NOV										
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	–	15 387	77 631	76 107	1 524	2%	182 656
Remuneration of councillors		11 805	12 549	–	1 350	6 693	5 229	1 464	28%	12 549
Debt impairment		16 309	–	–	–	–	–	–		–
Depreciation & asset impairment		39 968	37 046	–	–	–	15 436	(15 436)	-100%	37 046
Finance charges		4 693	1 888	–	97	1 625	787	838	107%	1 888
Bulk purchases		197 066	316 161	–	17 386	97 445	131 734	(34 289)	-26%	316 161
Other materials		4 614	4 208	–	164	608	1 753	(1 145)	-65%	4 208
Contracted services		45 849	49 155	–	6 989	17 827	20 481	(2 654)	-13%	49 155
Transfers and subsidies		7 452	4 049	–	795	2 319	1 687	632	37%	4 049
Operational Costs		55 879	54 175	–	6 427	24 298	22 573	1 725	8%	54 175
Losses		3 656	367	–		–	153	(153)	-100%	367
Total Expenditure		**562 508**	**662 254**	**–**	**48 595**	**228 446**	**275 939**	**(47 493)**	**(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 - M05 NOV

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	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Payments by Type													–			
Employee related costs		14 790	15 289	15 765	16 400	15 387	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	1 344	1 350	997	997	997	997	997	997	997	11 963		
Interest paid		50	96	17	885	97	157	157	157	157	157	157	157	1 888		
Bulk purchases - Electricity		58 494	59	251	9 725	10 230	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	4 208		
Other materials		64	81	162	137	175	–	–	–	–	–	–	–	–		
Contracted services		11 403	1 229	7 451	2 812	5 675	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	–	650	381	250	250	250	250	250	250	250	3 000		
Other expenditure		16 072	9 300	4 659	3 050	6 909	4 354	4 354	4 354	4 354	4 354	4 354	4 354	52 242		
Cash Payments by Type		102 990	27 891	29 639	35 003	40 204	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 - M05 NOV				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue By Source**			
	Service Charges-Electricity revenue	(31 281)	New tarrifs hikes	Monitor this line Item and ensure that the income is allocated correctly
	Rental of facilities	(168)	Low bookings of municipal facilities	Monitor this line Item and ensure that the income is allocated correctly
	Fines,penalties and forfeits	(747)	Low collection and non- payment	Apply credit control measures and follow-up on issued fines
	Licencs and permits	(714)	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	1 525	Appointment of Vacant posts	Work in progress
	Dept Impairment and Depriciation	(15 436)	Asset model not migrated with Finacial system	Actioned at year end
	Bulk Electricity	(34 289)	Payment made after receipt of Equitable Share	Work in progress
	Contracted Services	(2 655)	Appointment of new contractors	Work in progress
3	**Capital Expenditure**			
	Mig Projects	(5 387)	SCM process underway	Work in progress
	Own Funded projects	(19 131)	SCM process underway	Work in progress
4	**Financial Position**			
	Total assets	1 040 100	The municipality is still working on its improving financial s	Implementation of fundind Plan
	Total liabilities	445 043	The municipality is still working on its improving financial s	Implementation of fundind Plan
	Net assets	595 057	The municipality is still working on its improving financial s	Implementation of fundind Plan
5	**Cash Flow**			
	Cash/cash equivalents at month end	16 758	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 November 2025

LIM341 Musina - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 NOV										
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		**14 050**	**15 670**		**638**	**1 240**	**6 529**	(5 289)	-81%	**15 670**
Executive and council		–	2 547	–	–	–	1 061	(1 061)	-100%	2 547
Finance and administration		14 050	13 123	–	638	1 240	5 468	(4 228)	-77%	13 123
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**740**	**–**	**–**	**–**	**308**	(308)	-100%	**740**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	500	–	–	–	208	(208)	-100%	500
Public safety		–	240	–	–	–	100	(100)	-100%	240
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**36 999**	**80 492**	**–**	**3 214**	**27 867**	**33 538**	(5 671)	-17%	**80 492**
Planning and development		27 737	47 392	–	2 977	18 046	19 747	(1 701)	-9%	47 392
Road transport		9 262	33 100	–	237	9 821	13 792	(3 971)	-29%	33 100
Environmental protection		–	–	–	–	–	-	–		–
Trading services		**25 082**	**26 030**	**–**	**1 563**	**2 388**	**10 846**	(8 458)	-78%	**25 780**
Energy sources		19 724	–	–	1 563	2 288	–	2 288	#DIV/0!	–
Water management		–	–	–	–	–	–	–		–
Waste water management		2 565	–	–	–	–	–	–		–
Waste management		2 793	25 780	–	–	100	10 742	(10 642)	-99%	25 780
Other		–	250	–	–	–	104	(104)	-100%	250
Total Capital Expenditure - Functional Cla	3	**76 131**	**122 932**	**–**	**5 415**	**31 495**	**51 222**	**(19 831)**	**-39%**	**122 932**
Funded by:										
National Government		34 900	35 242	–	2 477	9 297	14 684	(5 387)	-37%	35 242
Provincial Government					–	–	-	–		–
District Municipality					–	–	-	–		–
Transfers recognised - capital		**34 900**	**35 242**	**–**	**2 477**	**9 297**	**14 684**	**(5 387)**	**-37%**	**35 242**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		40 524	87 689	–	2 939	17 407	36 537	(19 130)	-52%	87 689
Total Capital Funding		**75 424**	**122 931**	**–**	**5 416**	**26 704**	**51 221**	**(24 517)**	**-48%**	**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 - M05 NOV										
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	–	795	101 472	100 345	1 127	1.1%	8 170
Local Government Equitable Share			232 657	–	–	96 940	96 940	(0)	0.0%	–
Expanded Public Works Programme Intergrated Grant			1 986	–	313	1 986	828	1 159	140.0%	1 986
Infrastructure Skills Development Grant			3 184	–	–	–	1 327	(1 327)	-100.0%	3 184
Local Government Financial Management Grant			3 000	–	483	2 546	1 250	1 296	103.7%	3 000
Other transfers and grants [insert description]							–	–		
Total operating expenditure of Transfers and Grants:		–	240 827	–	795	101 472	100 345	1 127	1.1%	8 170
Capital expenditure of Transfers and Grants										
National Government:		10 506	35 242	–	2 477	9 297	14 684	(5 387)	-36.7%	35 242
MDRG		5 953	–	–	–	–	–	–		
MIG		4 553	35 242	–	2 477	9 297	14 684	(5 387)	-36.7%	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	–	2 477	9 297	14 684	(5 387)	-100.0%	35 242
				–	–					
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		10 506	276 069	–	3 272	110 769	115 029	(4 260)	(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 - M05 NOV									
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	–	11 451	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	–	1 964	21 288	40 976	19 688	48.0%	17%
November	1 766	10 244	–	5 416	26 704	51 220	24 516	47.9%	22%
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**	**–**	**26 704**					

MIG Projects 2025/2026	Budget	July	August	September	October	November
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	1 313 825.61	1 023 678.39
Shakadza access street	7 000 000.00	249 904.06	557 866.54	1 308 529.23	-	1 724 653.63
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	198 046.98	109 305.56
	35 242 000.00	**9 726 206.77**	**756 224.96**	**8 359 124.40**	**1 511 872.59**	**2 857 637.58**

7. Debtors Management

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

LIM341 Musina - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 NOV													
Description		Budget Year 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	2 673	1 091	854	600	624	454	505	15 630	22 431	17 813	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 739	2 103	1 065	766	575	537	540	13 572	31 897	15 990	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	2 302	1 101	995	959	2 712	773	748	43 099	52 689	48 291	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	623	303	264	191	174	161	151	5 475	7 342	6 152	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 648	691	551	471	428	379	351	14 677	19 196	16 306	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	136	136	136	–	–
Interest on Arrear Debtor Accounts	1810	1 070	1 017	1 002	950	931	916	908	26 519	33 313	30 224	827	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–		–	1	1	–	–	288	290	290	–	–
Total By Income Source	**2000**	**21 055**	**6 306**	**4 731**	**3 938**	**5 445**	**3 220**	**3 203**	**119 396**	**167 294**	**135 202**	**827**	**–**
2024/25 - totals only		**16 883**	**6 347**	**4 715**	**4 442**	**5 220**	**3 798**	**3 669**	**105 028**	150 102	**122 157**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 133	739	620	624	1 667	504	533	26 498	33 318	29 826	184	–
Commercial	2300	10 031	1 611	997	787	1 063	606	603	22 661	38 359	25 720	162	–
Households	2400	8 891	3 956	3 114	2 527	2 715	2 110	2 067	70 237	95 617	79 656	481	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**21 055**	**6 306**	**4 731**	**3 938**	**5 445**	**3 220**	**3 203**	**119 396**	**167 294**	**135 202**	**827**	**–**

7.1 Disconnection List

DISCONNECTION LIST NOVEMBER 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	3	0	14
TOTAL DISCONNECTED	34	2	2693
PAID/RESPONDED	25	2	1978
TOTAL NOT DISCONNECTED	53	0	1241
AMOUNT COLLECTED-TOWN	R 1 256 000.00		R 785 326.00
CREDIT CONTROL COLLECTION		R2 041 326.00	

8. Creditors Management

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

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 NOV											
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	19 825	19 546	22 477	25 558	13 387	–	–	–	**100 793**	32 737
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 556	1 567	1 058	876	2	17 788	–	755	**25 602**	11 556
Auditor General	0800	–	–	–	–	–	–	–	1	**1**	1
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**23 381**	**21 113**	**23 535**	**26 434**	**13 389**	**17 788**	**–**	**756**	**126 396**	44 294

8.1 EXPENDITURE ANALYSIS

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

MUSINA LOCAL MUNICIPALITY.

EXPENDITURE ANALYSIS

MONTH-END NOVEMBER 2025

DESCRIPTION	AMOUNT
ESKOM	10 000 000.00
TELKOM	24 950.35
SALARIES	12 527 343.92
SUNDRY CREDITORS	7 870 154.16
TRADE CREDITORS	799 415.10
SARS (PAYE VAT)	3 003 527.01
CATHU CONSULTING	402 500.00
UKUKHOMBA	706 035.60
PK FINANCIAL	148 444.02
GUARD ALERT	1 433 071.12
BANK CHARGES	97 446.26
DEBIT ORDERS	2 117 154.28
PORVERTY ALLIVIATION WORKERS	416 632.67
LEARNERS LGSETA	56 430.00
WARD COMMITTEE MEMBERS -STIPENS	179 200.00
SUB-TOTAL	**39 782 304.49**
CONSTRUCTION OF EXT 9 AND 10 PAVED ROAD PHASE 3	847 749.86
CONSTRUCTION OF SHAKADZA ACCESS STREET	1 552 188.26
NANCEFIELD EXT 6-12 ROADS AND STORMWATER MANAGEMENT	285 917.82
CONSTRUCTION OF ENHANCEMENT OF SECURITY FEATURES	1 135 199.97
ELECTRIFICATION OF RHINO RIDGE DEVELOPMENT	1 279 077.84
CONSTRUCTION OF MASISI PAVED ROAD PHASE 1	1 023 678.39
SUB-TOTAL	**6 123 812.14**
TOTAL EXPENDITURE	**45 906 116.63**

VDM	
TELKOM	1 233.03
ESKOM RIOOLDAMME	102 295.10
	103 528.13
	46 009 644.76

8.2 Outstanding Creditors

OUTSTANDING CREDITORS	Nov-25
ESKOM	82 476 432.14
OWN PROJECTS	18 260 614.16
SUPPLIERS	3 520 669.81
MIG PROJECTS	4 509 252.93
CONTRACTED SERVICES	220 150.00
OTHER CREDITORS	2 500.00
DEPARTMENT OF TRANSPORT	3 887 048.00
TOTAL	**112 876 667.04**

9. Cash Management

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

MUSINA LOCAL MUNICIPALITY

MONTHLY REPORT

DEPARTMENT OF THE CHIEF FINANCIAL OFFICER

BANK RECONCILIATION AS 31 OCTOBER 2025

	BALANCE AS ON 30 SEPTEMBER 2025		34 432 738.42
LESS:	EXPENDITURE	36 967 446.31	
	JOUNAL DEBIT	-	
	JOUNAL DEBIT	-	
	TOTAL EXPENDITURE	36 967 446.31	
PLUS:	INCOME	33 287 060.13	
	INCOME NOT RECEIPTED	-	
	JOUNAL CREDITED	-	
	DAY CALL	-	
	TOTAL REVENUE	33 287 060.13	
	BALANCE AS ON 31 OCTOBER 2025		30 752 352.24

	BALANCE AS PER BANK STATEMENT	30 752 352.24
LESS:	OUTSTANDING CHEQUE	-
		30 752 352.24

TRAFFIC	-
BALANCE AS ON 31 OCTOBER 2025	483 579.61

The municipality closed the financial month of November 2025 with a positive bank balance.

10. Recommendations

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