

Monthly Budget Statement

MFMA Section 71 Report November 2022

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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 November 2022

The total budget approved for the 2022-2023 financial year amounts to R451 042 million.

The total expenditure for operating activities for the month amounts to R22 524 million.

Total revenue for the month amounts to R20 980 million.

The expenditure on Capital activities for the month amounts to R758 thousand.

The following table provides a summary of the municipality's performance as at 30 November 2022

LIM341 Musina - Table C1 Monthly Budget Statement Summary -M05 November									
Description	2021/22	Budget Year 2022/23							
	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	25 684	25 814	–	1 784	12 000	10 756	1 244	12%	22 698
Service charges	167 349	177 572	–	13 089	63 541	73 988	(10 447)	-14%	189 022
Investment revenue	469	–	–	–	–	–	–		1 244
Transfers and subsidies	174 429	199 191	–	77	79 227	82 996	(3 769)	-5%	174 720
Other own revenue	26 633	48 465	–	6 030	39 863	20 194	19 669	97%	45 296
Total Revenue (excluding capital transfers and contributions)	**394 564**	**451 042**	**–**	**20 980**	**194 631**	**187 934**	**6 697**	**4%**	**432 980**
Employee costs	151 683	162 265	–	12 563	61 306	67 610	(6 304)	-9%	158 403
Remuneration of Councillors	10 097	12 823	–	847	4 277	5 343	(1 066)	-20%	11 339
Depreciation & asset impairment	31 885	27 942	–	–	–	11 643	(11 643)	-100%	34 265
Finance charges	122	–	–	–	–	–	–		1 777
Materials and bulk purchases	142 119	124 511	–	7 393	71 096	51 880	19 217	37%	138 162
Transfers and subsidies	4 565	–	–	379	1 872	–	1 872	#DIV/0!	6 073
Other expenditure	110 812	118 500	–	1 342	77 686	49 375	28 311	57%	78 626
Total Expenditure	**451 283**	**446 041**	**–**	**22 524**	**216 237**	**185 850**	**30 387**	**16%**	**428 645**
Surplus/(Deficit)	**(56 719)**	**5 001**	**–**	**(1 544)**	**(21 606)**	**2 084**	**(23 690)**	**-1137%**	**4 335**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	31 409	32 713	–	–	20 986	13 630	7 356	54%	36 988
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	**(25 310)**	**37 714**	**–**	**(1 544)**	**(620)**	**15 714**	**(16 334)**	**-104%**	**41 323**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(25 310)**	**37 714**	**–**	**(1 544)**	**(620)**	**15 714**	**(16 334)**	**-104%**	**41 323**
Capital expenditure & funds sources									
Capital expenditure	**37 793**	**44 955**	**–**	**196**	**17 335**	**30 035**	**(12 699)**	**-42%**	**–**
Capital transfers recognised	28 853	32 713	–	759	10 612	13 630	(3 019)	-22%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**5 000**	**–**	**870**	**3 029**	**2 083**	**946**	**45%**	**–**
Total sources of capital funds	**28 853**	**37 713**	**–**	**1 629**	**13 641**	**15 714**	**(2 073)**	**-13%**	**–**
Financial position									
Total current assets	211 176	118 075	–		228 644				118 075
Total non current assets	604 177	515 437	–		614 900				515 437
Total current liabilities	643 089	519 527	–		600 194				519 527
Total non current liabilities	43 472	19 595	–		43 472				19 595
Community wealth/Equity	**297 570**	**94 390**	**–**		**199 878**				**94 390**
Cash flows									
Net cash from (used) operating	263 124	38 488	–	(14 862)	9 063	16 037	6 973	43%	–
Net cash from (used) investing	(20 534)	(37 713)	–	(759)	(10 608)	(15 714)	(5 106)	32%	–
Net cash from (used) financing	(80)	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**265 377**	**13 248**	**–**	**–**	**2 663**	**12 796**	**10 133**	**79%**	**4 208**
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	(8)	10 541	4 873	4 963	3 151	4 693	11 872	47 009	87 094
Creditors Age Analysis									
Total Creditors	4 239	42 850	3 504	945	51 708	–	–	–	103 246

3. Operational Revenue

3.1 Revenue Performance by Source/Classification as at 30 November 2022

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		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		25 684	25 814	–	1 784	12 000	10 756	1 244	12%	22 698
Service charges - electricity revenue		152 981	162 728	–	11 574	55 943	67 803	(11 860)	-17%	174 390
Service charges - water revenue		–						–		–
Service charges - sanitation revenue		–						–		–
Service charges - refuse revenue		14 368	14 844	–	1 515	7 598	6 185	1 413	23%	14 632
Rental of facilities and equipment		693	558	–	2	5	233	(228)	-98%	691
Interest earned - external investments		469	–	–	–	–	–	–		1 244
Interest earned - outstanding debtors		4 964	2 966	–	983	11 045	1 236	9 809	794%	3 180
Dividends received		–	527	–	–	130	220	(90)	-41%	–
Fines, penalties and forfeits		3 123	3 870	–	288	1 213	1 613	(400)	-25%	3 380
Licences and permits		2 099	2 436	–	37	35	1 015	(980)	-97%	5 509
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		174 429	199 191	–	77	79 227	82 996	(3 769)	-5%	174 720
Other revenue		18 064	38 108	–	4 720	27 435	15 878	11 557	73%	8 843
Gains		(2 310)	–	–	–	–	–	–		23 693
Total Revenue (excluding capital transfers and contributions)		**394 564**	**451 042**	**–**	**20 980**	**194 631**	**187 934**	**6 697**	**4%**	**432 980**

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 November

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Property rates		4 510	1 953	1 862	1 891	1 784	1 957	1 957	1 957	1 957	1 957	1 957	(256)	23 486	24 250	23
Service charges - electricity revenue		9 351	11 538	12 497	10 983	11 574	12 205	12 205	12 205	12 205	12 205	12 205	17 283	146 456	152 691	144 608
Service charges - water revenue		–	–	–	–	–		–	–	–			–			–
Service charges - sanitation revenue		–	–			–							–			–
Service charges - refuse		1 511	1 485	1 573	1 514	1 515	1 113	1 113	1 113	1 113	1 113	1 113	(14 263)	13	13 948	13 226
Rental of facilities and equipment		–	–	1	2	2	38	38	38	38	38	38	221	454	474	454
Interest earned - external investments		–			–	–		–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors		637	763	7 999	663	983	1 313	5 991	380	633	4 624	759	(24 745)	–	–	–
Dividends received		–	129	1	–	–	–	1		–	–	–	(131)	–	–	–
Fines, penalties and forfeits		217	226	236	246	288	430	430	430	430	430	430	1 363	5 156	5 383	5 156
Licences and permits		9	(53)	19	23	37	203	203	203	203	203	203	1 185	2 438	2 548	2 548
Agency services		–	–		–	–							–	–		–
Transfers and Subsidies - Operational		75 683	3 288	297	(118)	77	16 349	16 349	16 349	16 349	16 349	16 349	18 870	196 191	215 979	238 145
Other revenue		5 350	4 302	3 790	9 273	4 720	144	144	144	144	144	144	(26 576)	1 723	1 799	1 723
Cash Receipts by Source		**97 268**	**23 631**	**28 275**	**24 477**	**20 980**	**33 752**	**38 431**	**32 819**	**33 072**	**37 063**	**33 198**	**(27 049)**	**375 917**	**417 072**	**405 883**
													–			
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 616	–	–	10 370	–	2 726	2 726	2 726	2 726	2 726	2 726	(4 629)	32 713	34 040	32 499
Decrease (increase) in non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		**107 884**	**23 631**	**28 275**	**34 847**	**20 980**	**36 478**	**41 157**	**35 545**	**35 798**	**39 789**	**35 924**	**(31 678)**	**408 630**	**451 112**	**438 382**

Summary of total Own revenue

LIM341 Musina - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		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		–	23 486	–	1 784	10 109	9 786	323	3%	
Service charges		72 168	159 815	–	13 089	50 885	66 590	(15 705)	-24%	
Other revenue		95 500	9 771	–	5 047	7 904	4 071	3 833	94%	
Transfers and Subsidies - Operational		129 975	196 191	–	–	79 268	81 746	(2 478)	-3%	
Transfers and Subsidies - Capital		–	32 713	–	77	20 986	13 630	7 356	54%	
Interest		–	–	–	983	10 382	–	10 382	#DIV/0!	
Dividends								–		
Payments										
Suppliers and employees		(34 519)	(379 098)	–	(35 709)	(169 964)	(157 958)	12 007	-8%	
Finance charges		–	–	–			–	–		
Transfers and Grants		–	(4 390)		(133)	(507)	(1 829)	(1 322)	72%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		263 124	38 488	–	(14 862)	9 063	16 037	6 973	43%	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 991	–	–			–	–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(22 525)	(37 713)	–	(759)	(10 608)	(15 714)	(5 106)	32%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 534)	(37 713)	–	(759)	(10 608)	(15 714)	(5 106)	32%	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			–				–	–		
Borrowing long term/refinancing		–	–				–	–		
Increase (decrease) in consumer deposits		304	–				–	–		
Payments										
Repayment of borrowing		(384)	–		–	–	–	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(80)	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		242 510	775	–	(15 621)	(1 544)	323			–
Cash/cash equivalents at beginning:		22 867	12 473	–		4 208	12 473			4 208
Cash/cash equivalents at month/year end:		265 377	13 248	–		2 663	12 796			4 208

4. Operational Expenditure

4.1 Operational Expenditure Performance by type as at 30 November 2022

LIM341 Musina - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		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		151 683	162 265	–	12 563	61 306	67 610	(6 304)	-9%	158 403
Remuneration of councillors		10 097	12 823	–	847	4 277	5 343	(1 066)	-20%	11 339
Debt impairment		41 885	38 307	–	–	–	15 961	(15 961)	-100%	8 325
Depreciation & asset impairment		31 885	27 942	–	–	–	11 643	(11 643)	-100%	34 265
Finance charges		122	–	–	–	–	–	–		1 777
Bulk purchases		137 919	121 518	–	7 118	70 012	50 633	19 380	38%	129 748
Other materials		4 200	2 993	–	275	1 084	1 247	(163)	-13%	8 414
Contracted services		37 408	38 078	–	1 304	5 821	15 866	(10 045)	-63%	37 767
Transfers and subsidies		4 565	–	–	379	1 872	–	1 872	#DIV/0!	6 073
Other expenditure		31 519	42 115	–	38	71 865	17 548	54 317	310%	32 534
Losses			–	–	–	–	–	–		
Total Expenditure		**451 283**	**446 041**	**–**	**22 524**	**216 237**	**185 850**	**30 387**	**16%**	**428 645**

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 November

Description	Ref	Budget Year 2022/23												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2022/23	+1 2023/24	+2 2024/25
Cash Receipts By Source																
Cash Payments by Type													–			
Employee related costs		12 608	11 969	11 834	12 332	12 563	14 536	14 536	14 536	14 536	14 536	14 536	25 916	174 438	182 113	207 720
Remuneration of councillors		889	847	847	847	847	–	–	–	–	–	–	(4 277)	–	–	–
Interest paid		–			–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		54 000	2 048	6 799	47	7 118	10 126	10 126	10 126	10 126	10 126	10 126	(9 250)	121 518	126 227	127 199
Bulk purchases - Water & Sewer		–	–	–	–	–	249	249	249	249	249	249	1 499	2 993	3 125	3 910
Other materials		90	112	264	343	275	–	–	–	–	–	–	(1 084)	–	–	–
Contracted services		8 199	934	2 898	685	545	–	–	–	–	–	–	(13 261)	–	–	–
Grants and subsidies paid - other municipalities		–	–	–	-		–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		373	369	377	374	379	–	–	–	–	–	–	(1 872)	–	–	–
General expenses		27 534	4 833	3 907	17 506	38	6 679	6 679	6 679	6 679	6 679	6 679	(13 743)	80 149	89 676	87 733
Cash Payments by Type		**103 693**	**21 112**	**26 926**	**32 134**	**21 765**	**31 590**	**31 590**	**31 590**	**31 590**	**31 590**	**31 590**	**(16 072)**	**379 098**	**401 141**	**426 562**
													–			
Other Cash Flows/Payments by Type																
Capital assets		4 649	1 092	2 704	1 404	759	196	1 439	2 383	1 971	1 290	2 879	(20 766)	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**108 342**	**22 204**	**29 631**	**33 538**	**22 524**	**31 786**	**33 029**	**33 973**	**33 561**	**32 880**	**34 469**	**(36 838)**	**379 098**	**401 141**	**426 562**
													–			
NET INCREASE/(DECREASE) IN CASH HELD		**(458)**	**1 427**	**(1 356)**	**1 309**	**(1 544)**	**4 692**	**8 128**	**1 572**	**2 237**	**6 909**	**1 455**	**5 160**	**29 532**	**49 971**	**11 820**
Cash/cash equivalents at the month/year beginning:		3 284	2 826	4 253	2 898	4 207	2 663	7 355	15 483	17 055	19 292	26 201	27 656	3 284	32 816	82 787
Cash/cash equivalents at the month/year end:		2 826	4 253	2 898	4 207	2 663	7 355	15 483	17 055	19 292	26 201	27 656	32 816	32 816	82 787	94 607

5. Capital Expenditure

5.1 Capital Expenditure by Function/Department

LIM341 Musina - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital Expenditure - Functional Classification										
Governance and administration		**18 586**	**3 000**	**–**	**870**	**3 029**	**625**	2 404	385%	**–**
Executive and council		(324)	1 500					–		
Finance and administration		18 910	1 500	–	870	3 029	625	2 404	385%	
Internal audit								–		
Community and public safety		**3 643**	**5 751**	**–**	**602**	**7 124**	**2 396**	4 727	197%	**–**
Community and social services		3 643	5 751	–	602	6 186	2 396	3 789	158%	
Sport and recreation					–	938	–	938	#DIV/0!	
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		**24 319**	**28 962**	**–**	**157**	**3 488**	**12 068**	(8 579)	-71%	**–**
Planning and development		25 210	27 962	–	157	3 488	11 651	(8 163)	-70%	
Road transport		(891)	1 000	–	–	–	417	(417)	-100%	
Environmental protection								–		
Trading services		**430**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		430						–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional Classification	3	**46 978**	**37 713**	**–**	**1 629**	**13 641**	**15 089**	**(1 448)**	**-10%**	**–**
Funded by:										
National Government		28 853	32 713		759	10 612	13 630	(3 019)	-22%	
Provincial Government								–		
Transfers recognised - capital		**28 853**	**32 713**	**–**	**759**	**10 612**	**13 630**	**(3 019)**	**-22%**	**–**
Borrowing	6							–		
Internally generated funds			5 000		870	3 029	2 083	946	45%	
Total Capital Funding		**28 853**	**37 713**	**–**	**1 629**	**13 641**	**15 714**	**(2 073)**	**-13%**	**–**

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 November

Description	Ref	2021/22	Budget Year 2022/23							
		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:		–	198 183	–	589	78 291	82 576	(4 286)	-5.2%	–
Local Government Equitable Share		–	193 793	–	–	75 589	80 747	(5 158)	-6.4%	
Finance Management		–	3 000	–	589	1 312	1 250	62	5.0%	
EPWP Incentive		–	1 390	–	–	1 390	579	811	140.0%	
0								–		
0								–		
0								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
0								–		
0								–		
0								–		
0								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	198 183	–	589	78 291	82 576	(4 286)	-5.2%	–
Capital expenditure of Transfers and Grants										
National Government:		–	32 713	–	759	10 612	13 630	(3 018)	-22.1%	–
0		–	32 713		759	10 612	13 630	(3 018)	-22.1%	
0								–		
0								–		
0								–		
0								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
0								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
0								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
0								–		
Total capital expenditure of Transfers and Grants		–	32 713	–	759	10 612	13 630	(3 018)	-22.1%	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	230 896	–	1 348	88 903	96 207	(7 304)	-7.6%	–

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 - M05 November									
Month	2021/22	Budget Year 2022/23							
	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		2 726		(4 649)		2 726	–		
August		2 726		(1 092)		5 452	–		
September		2 726		(2 704)		8 178	–		
October		2 726		(1 404)		10 904	–		
November		2 726		(759)		13 630	–		
December		2 726				16 357	–		
January		2 726				19 083	–		
February		2 726				21 809	–		
March		2 726				24 535	–		
April		2 726				27 261	–		
May		2 726				29 987	–		
June		2 726				32 713	–		
Total Capital	–	32 713	–	(10 608)					

MIG Projects 2022/2023	Budget	July	August	September	October	November	December	January	February	March	April	May	June
Nancefield phase 6 to 12 paved roads	68 802.22												
Costruction of brigde & culvert from Tshivhongweni to Tshipale village on the road to tshokotshoko	504 300.25	-											
Development of Nancefield grave yard	4 750 877.36	-			443 395.91								
Construction of Tshikhudini community hall	3 350 685.65	1 801 724.04	932 948.61	1 235 251.91		227 408.82							
Rehabilitation of Manyathela Stadium	4 595 311.03	1 845 495.42		370 864.88		374 210.00							
Nancefield ext 9 & 10 paved roads and stormwater ph	7 513 613.69	777 963.43		938 121.45	799 197.04								
Shakadza Multi Purpose Centre	5 487 497.66												
Mabvete Community hall	4 806 262.14												
PMU Management fees	1 635 650.00	223 683.20	159 492.73	159 809.56	161 261.54	157 323.97							
	32 713 000.00	**4 648 866.09**	**1 092 441.34**	**2 704 047.80**	**1 403 854.49**	758 942.79	-	-	-	-	-	-	-

7. Debtors Management

The age analysis of the outstanding trade debtors as at 30 November 2022 is reflected in the table below.

LIM341 Musina - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
Description		Budget Year 2022/23											
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	Impairment - Bad Debts i.t.o Council
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(0)	5 114	1 862	1 733	798	486	2 734	12 393	25 120	18 144		18 144
Receivables from Non-exchange Transactions - Property Rates	1400	(4)	1 860	1 007	1 479	1 011	2 988	3 403	35 578	47 322	44 459		44 459
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600	(3)	1 476	830	631	471	419	1 697	8 405	13 925	11 623		11 623
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(1)	2 091	1 175	1 120	871	800	4 038	(9 367)	727	(2 537)		(2 537)
Total By Income Source	**2000**	**(8)**	**10 541**	**4 873**	**4 963**	**3 151**	**4 693**	**11 872**	**47 009**	**87 094**	**71 689**	**–**	**71 689**
2021/22 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(0)	421	268	587	236	1 209	756	8 437	11 915	11 226		11 226
Commercial	2300	(1)	4 182	1 352	1 868	749	1 561	3 239	(586)	12 363	6 830		6 830
Households	2400	(7)	4 596	2 474	1 998	1 698	1 448	5 877	25 560	43 645	36 582		36 582
Other	2500	–	1 342	779	509	467	475	2 000	13 598	19 170	17 050		17 050
Total By Customer Group	**2600**	**(8)**	**10 541**	**4 873**	**4 963**	**3 151**	**4 693**	**11 872**	**47 009**	**87 094**	**71 689**	**–**	**71 689**

7.2 Disconnection List

DISCONNECTION LIST NOVEMBER 2022		
	ELECTRICITY MUSINA	ELECTRICITY NANCEFIELD
TOWN	32	101
EXTENTION 1	27	328
EXTENTION 2	15	241
EXTENSION 3	3	0
EXTENSION 4	9	313
EXTENTION 5	6	505
EXTENSION 6	3	185
EXTENTION 7	5	387
EXTENTION 8	0	356
EXTENTION 9	0	397
EXTENTION 10	0	527
EXTENTION 11	1	119
EXTENTION 12	0	0
EXTENTION 14	5	489
MUSINA 4 MT	0	0
MUSINA EXT 17	0	0
VOGELZANG 3 MT	0	0
BUITEGEBIED	1	0
DISCONNECTIONS	107	3948
ARRANGEMENTS	7	10
TOTAL DISCONNECTED	25	1525
PAID/RESPONDED	52	972
TOTAL NOT DISCONNECTED	23	2966
AMOUNT COLLECTED-TOWN	R 198 752.05	R 253 752.86
CREDIT CONTROL COLLECTI	R 452 504.91	
PREPARED BY : BT TLOU		

8. Creditors Management

The age analysis of the outstanding creditors as at **30 November 2022** was as outlined below:

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2022/23									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100					–				–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 239	42 850	3 504	945	51 708				**103 246**	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**4 239**	**42 850**	**3 504**	**945**	**51 708**	**–**	**–**	**–**	**103 246**	–

8.1 EXPENDITURE ANALYSIS

The following table provides a summary of the expenditure trends based on current month of November 2022

MUSINA LOCAL MUNICIPALITY

EXPENDITURE ANALYSIS

MONTH-END NOVEMBER 2022

DESCRIPTION	AMOUNT
ESKOM	-
SALARIES	10 706 108.46
SUNDRY CREDITORS	495 865.73
TRADE CREDITORS	1 232 569.29
SARS (PAYE VAT)	2 865 617.43
AUDITOR	1 000 000.00
MAHOSI	1 200 000.00
TELKOM	59 613.25
BANK CHARGES	76 314.06
DEBIT ORDERS	1 856 390.41
PORVERTY ALLIVIATION WORKERS	376 826.26
LEARNERS LGSETA	21 560.00
WARD COMMITTEE MEMBERS -STIPENS	178 500.00
SUB-TOTAL	**20 069 364.89**
Construction fo Rhino Ridge park internal street & stormwater infrastructure management	1 000 000.00
Construction of bridge and culverts from Tshipale to Tshivhongweni	292 712.23
Construction of Tshikhudini Hall	719 227.34
Electrification of Malale	304 795.70
Electrification of Malale	153 466.13
SUB-TOTAL	**-**
	-
TOTAL EXPENDITURE	**22 524 665.78**

VDM	1045.85
TELKOM	59 613.25
ESKOM RIOOLDAMME	25 492.81
	86 151.91
	22 610 817.69

8.2 Outstanding Creditors

OUTSTANDING CREDITORS NOVEMBER 2022	
SUPPLIER	**NOVEMBER**
ESKOM	36 961 140.34
DEPARTMENT OF TRANSPORT	14 263 220.25
CONTRACTED SERVICES	6 343 413.26
SUPPLIERS	45 677 896.10
TOTAL	**103 245 669.95**

9. Cash Management

The table below provides a breakdown of the cash and cash equivalents at end of 30 November 2022.

DEPARTMENT OF THE CHIEF FINANCIAL OFFICER

BANK RECONCILIATION AS 30 NOVEMBER 2022

	BALANCE AS ON 31 OCTOBER 2022		4 207 852.82
LESS:	EXPENDITURE	22 524 665.78	
	RETURNED CHEQUE	-	
	DAY CALL	-	
	TOTAL EXPENDITURE	22 524 665.78	
PLUS:	INCOME	20 980 139.21	
	INCOME NOT RECEIPTED		
	CANCELLED STALE CHEQUES		
	DAY CALL	-	
	TOTAL REVENUE	20 980 139.21	
	BALANCE AS ON 30 NOVEMBER 2022		2 663 326.25
	BALANCE AS PER BANK STATEMENT		2 663 326.25
LESS:	OUTSTANDING CHEQUE		-
			2 663 326.25

interest 10.50%

	TRAFFIC	184 066.57
	BALANCE AS ON 30 NOVEMBER 2022	2 847 392.82

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

10. Recommendations

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