

Monthly Budget Statement

MFMA Section 71 Report April 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 April 2022

The total budget approved for the 2021-2022 financial year amounts to R429 587 million was adjusted to R432 708 million.

The total expenditure for operating activities for the month amounts to R19 567 million.

Total revenue for the month amounts to R22 871 million.

The expenditure on Capital activities for the month amounts to R1 289 million.

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

LIM341 Musina - Table C1 Monthly Budget Statement Summary - M10 April

Description	2020/21	Budget Year 2021/22							
	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	24,787	22,698	22,698	1,799	19,858	18,915	943	5%	22,698
Service charges	156,127	189,125	189,022	11,588	123,170	157,604	(34,434)	-22%	189,022
Investment revenue	186	1,244	1,244	–	–	1,037	(1,037)	-100%	1,244
Transfers and subsidies	196,252	174,429	42,681	–	174,429	145,358	29,072	20%	174,720
Other own revenue	20,017	50,057	15,812	9,484	95,266	41,714	53,552	128%	45,296
Total Revenue (excluding capital transfers and contributions)	**397,369**	**437,554**	**271,457**	**22,871**	**412,723**	**364,628**	**48,095**	**13%**	**432,980**
Employee costs	149,831	158,392	158,403	11,630	116,654	131,993	(15,339)	-12%	158,403
Remuneration of Councillors	10,526	12,822	11,339	860	13,299	10,685	2,614	24%	11,339
Depreciation & asset impairment	28,488	34,265	34,265	–	8,565	28,554	(19,989)	-70%	34,265
Finance charges	276	1,777	1,777	–	15	1,481	(1,466)	-99%	1,777
Materials and bulk purchases	119,882	138,163	138,162	1,990	175,809	115,135	60,673	53%	138,162
Transfers and subsidies	4,689	6,073	6,073	455	5,183	5,061	122	2%	6,073
Other expenditure	100,922	78,096	82,207	4,632	124,242	65,080	59,162	91%	78,626
Total Expenditure	**414,614**	**429,587**	**432,226**	**19,567**	**443,767**	**357,990**	**85,777**	**24%**	**428,645**
Surplus/(Deficit)	**(17,245)**	**7,966**	**(160,769)**	**3,304**	**(31,044)**	**6,638**	**(37,683)**	**-568%**	**4,335**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,793	36,988	36,988	–	36,988	30,823	6,165	20%	36,988
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**20,548**	**44,954**	**(123,781)**	**3,304**	**5,944**	**37,462**	**(31,518)**	**-84%**	**41,323**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**20,548**	**44,954**	**(123,781)**	**3,304**	**5,944**	**37,462**	**(31,518)**	**-84%**	**41,323**
Capital expenditure & funds sources									
Capital expenditure	**37,793**	**44,955**	**–**	**196**	**17,335**	**28,707**	**(11,372)**	**-40%**	**–**
Capital transfers recognised	37,793	36,988	–	1,290	24,418	30,823	(6,405)	-21%	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**7,967**	**–**	**–**	**3,878**	**6,639**	**(2,761)**	**-42%**	**–**
Total sources of capital funds	**37,793**	**44,955**	**–**	**1,290**	**28,296**	**37,463**	**(9,166)**	**-24%**	**–**
Financial position									
Total current assets	102,568	183,571	229,017		221,954				229,017
Total non current assets	562,093	367,812	614,261		627,451				614,261
Total current liabilities	520,764	86,492	603,293		525,539				603,293
Total non current liabilities	26,946	22,645	41,181		41,181				41,181
Community wealth/Equity	**116,951**	**442,246**	**198,804**		**282,685**				**198,804**
Cash flows									
Net cash from (used) operating	20,550	17,411	25,179	1,639	31,600	14,509	(17,091)	-118%	–
Net cash from (used) investing	(18,564)	(10,668)	(43,105)	(1,290)	(28,296)	(8,890)	19,406	-218%	–
Net cash from (used) financing	(2,181)	(6,185)	–	–	–	(5,154)	(5,154)	100%	–
Cash/cash equivalents at the month/year e	**12,473**	**13,225**	**4,941**	**–**	**5,995**	**23,332**	**17,336**	**74%**	**2,691**

3. Operational Revenue

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		24,787	22,698	22,698	1,799	19,858	18,915	943	5%	22,698
Service charges - electricity revenue		143,707	174,493	174,390	10,434	111,162	145,411	(34,249)	-24%	174,390
Service charges - water revenue								–		–
Service charges - sanitation revenue								–		–
Service charges - refuse revenue		12,420	14,632	14,632	1,154	12,008	12,194	(186)	-2%	14,632
Rental of facilities and equipment		25	668	691	5	14	557	(543)	-97%	691
Interest earned - external investments		186	1,244	1,244	–	–	1,037	(1,037)	-100%	1,244
Interest earned - outstanding debtors		3,377	3,180	6,157	4,624	23,676	2,650	21,026	793%	3,180
Dividends received			–	–	–		–	–		–
Fines, penalties and forfeits		494	3,276	3,380	947	2,909	2,730	179	7%	3,380
Licences and permits		4,841	5,509	5,509	8	229	4,591	(4,362)	-95%	5,509
Agency services			–	–	–	–	–	–		–
Transfers and subsidies		196,252	174,429	42,681		174,429	145,358	29,072	20%	174,720
Other revenue		9,470	13,731	75	3,900	68,438	11,442	56,995	498%	8,843
Gains		1,810	23,693	–	–	–	19,744	(19,744)	-100%	23,693
Total Revenue (excluding capital transfers and contributions)		**397,369**	**437,554**	**271,457**	**22,871**	**412,723**	**364,628**	**48,095**	**13%**	**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 - M10 April

Description	Ref	Budget Year 2021/22												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	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
Cash Receipts By Source																
Property rates		4,460	1,825	1,515	1,823	1,780	1,826	1,822	1,466	1,542	1,799	1,891	443	22,192	23,191	24,258
Service charges - electricity revenue		9,807	12,307	11,883	10,793	10,243	11,719	11,935	10,581	11,460	10,434	10,541	19,405	141,108	149,574	158,549
Service charges - water revenue		–	–	–	–	–		–	–	–			–			–
Service charges - sanitation revenue		–	–			–							–			–
Service charges - refuse		1,250	1,246	1,228	1,247	1,173	1,179	1,192	1,160	1,179	1,154	1	(304)	11,705	12,407	13,152
Rental of facilities and equipment		5			–	–		2	1	1	5	56	598	668	708	750
Interest earned - external investments		–			–	–		–	–	–	–	104	891	995	1,055	1,118
Interest earned - outstanding debtors		766	565	7,821	609	974	1,313	5,991	380	633	4,624	265	(21,127)	2,814	2,983	3,162
Dividends received		–		–	–	–	–	1		–	–	–	(1)	–	–	–
Fines, penalties and forfeits		60	357	200	245	123	103	254	265	355	947	273	94	3,276	3,473	3,681
Licences and permits		115	12	10	23	35	12	6	8	–	8	459	4,821	5,509	5,839	6,190
Agency services		–	–		–	–							–			–
Transfers and Subsidies - Operational		70,777	3,279	–		771	56,621	2,464	556	42,466	126	–	(2,631)	174,429	184,895	195,988
Other revenue		11,376	7,608	3,848	16,468	5,873	2,930	200	8,335	7,775	3,774	1,144	(57,445)	11,887	12,600	13,356
Cash Receipts by Source		**98,616**	**27,199**	**26,505**	**31,208**	**20,972**	**75,703**	**23,867**	**22,752**	**65,411**	**22,871**	**14,734**	**(55,256)**	**374,583**	**396,725**	**420,204**

Summary of total Own revenue

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		24,787	22,192	18,158	1,799	18,527	18,493	34	0%	
Service charges		156,276	152,813	82,734	11,588	147,023	127,344	19,679	15%	
Other revenue		17,729	21,340	84,010	4,734	87,114	17,783	69,331	390%	
Transfers and Subsidies - Operational		195,305	174,429	173,005		174,429	145,358	29,072	20%	
Transfers and Subsidies - Capital		37,793	36,988	36,988	–	36,988	30,823	6,165	20%	
Interest		3,273	3,809	7,402	4,624	22,702	3,174	19,528	615%	
Dividends								–		
Payments										
Suppliers and employees		(409,999)	(388,311)	(375,341)	(20,583)	(449,879)	(323,593)	126,286	-39%	
Finance charges		(276)	(1,777)	(1,777)	(68)	(430)	(1,480)	(1,050)	71%	
Transfers and Grants		(4,339)	(4,073)		(455)	(4,874)	(3,394)	1,480	-44%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		**20,550**	**17,411**	**25,179**	**1,639**	**31,600**	**14,509**	**(17,091)**	**-118%**	**–**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		19,967	26,320	1,717			21,933	(21,933)	-100%	
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(38,530)	(36,988)	(44,822)	(1,290)	(28,296)	(30,823)	(2,527)	8%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(18,564)**	**(10,668)**	**(43,105)**	**(1,290)**	**(28,296)**	**(8,890)**	**19,406**	**-218%**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			(351)				(293)	293	-100%	
Borrowing long term/refinancing		(194)	(2,785)				(2,321)	2,321	-100%	
Increase (decrease) in consumer deposits			(49)				(41)	41	-100%	
Payments										
Repayment of borrowing		(1,987)	(3,000)		–	–	(2,500)	(2,500)	100%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(2,181)**	**(6,185)**	**–**	**–**	**–**	**(5,154)**	**(5,154)**	**100%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(195)**	**558**	**(17,926)**	**349**	**3,304**	**465**			**–**
Cash/cash equivalents at beginning:		12,667	12,667	22,867		2,691	22,867			2,691
Cash/cash equivalents at month/year end:		12,473	13,225	4,941		5,995	23,332			2,691

4. Operational Expenditure

4.1 Operational Expenditure Performance by type as at 30 April 2022

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		149,831	158,392	158,403	11,630	116,654	131,993	(15,339)	-12%	158,403
Remuneration of councillors		10,526	12,822	11,339	860	13,299	10,685	2,614	24%	11,339
Debt impairment		36,833	8,325	8,325	–	1,389	6,938	(5,549)	-80%	8,325
Depreciation & asset impairment		28,488	34,265	34,265	–	8,565	28,554	(19,989)	-70%	34,265
Finance charges		276	1,777	1,777	–	15	1,481	(1,466)	-99%	1,777
Bulk purchases		116,844	129,748	129,748	1,834	161,410	108,124	53,286	49%	129,748
Other materials		3,038	8,414	8,414	156	14,399	7,012	7,387	105%	8,414
Contracted services		29,600	37,238	41,348	1,568	33,471	31,031	2,439	8%	37,767
Transfers and subsidies		4,689	6,073	6,073	455	5,183	5,061	122	2%	6,073
Other expenditure		34,489	32,533	32,534	3,064	89,383	27,111	62,271	230%	32,534
Losses			–	–	–	–	–	–		
Total Expenditure		**414,614**	**429,587**	**432,226**	**19,567**	**443,767**	**357,990**	**85,777**	**24%**	**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 - M10 April

Description	Ref	Budget Year 2021/22												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	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
Cash Payments by Type													–			
Employee related costs		11,517	11,741	11,295	13,339	11,916	13,148	11,717	8,467	11,884	11,630	13,200	28,538	158,392	167,907	177,982
Remuneration of councillors		845	825	825	825	700	915	860	5,784	860	860	1,023	(2,041)	12,281	13,018	13,799
Interest paid		–			13	2		–	–	–	–	148	1,614	1,777	1,883	1,996
Bulk purchases - Electricity		62,058	2,015	5,633	11,639	–	42,074	2,856	2,657	30,521	1,834	13,312	(14,851)	159,748	169,333	179,493
Bulk purchases - Water & Sewer		–		–				–	–	–	–	–	–	–	–	–
Other materials		268	103	759	91	123	175	308	275	11,734	156	339	(10,258)	4,073	4,317	4,576
Contracted services		5,289	3,024	3,024	2,778	3,263	4,517	3,557	1,152	5,829	1,568	3,147	620	37,767	40,033	42,435
Grants and subsidies paid - other municipalities		–		–	-		–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		519	522	866	481	443	810	155	426	506	455	–	(5,183)	–	–	–
General expenses		32,057	2,215	2,890	12,321	3,752	19,299	789	2,285	12,341	1,774	4,758	(37,381)	57,100	63,058	65,393
Cash Payments by Type		**112,553**	**20,445**	**25,291**	**41,487**	**20,199**	**80,938**	**20,242**	**21,046**	**73,675**	**18,277**	**35,927**	**(38,942)**	**431,138**	**459,549**	**485,674**
													–			
Other Cash Flows/Payments by Type																
Capital assets		7,546	4,685	1,901	2,045	963	196	1,439	2,383	1,971	1,290	–	(24,418)	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**120,098**	**25,130**	**27,192**	**43,532**	**21,162**	**81,134**	**21,681**	**23,429**	**75,646**	**19,567**	**35,927**	**(63,360)**	**431,138**	**459,549**	**485,674**

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) - M10 April

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		–	**7,967**	**7,834**	–	**3,878**	**6,639**	(2,761)	-42%	–
Executive and council								–		
Finance and administration			7,967	7,834	–	3,878	6,639	(2,761)	-42%	
Internal audit								–		
Community and public safety		–	**2,500**	**4,910**	–	**1,873**	**2,083**	(210)	-10%	–
Community and social services			2,500	4,910	–	1,873	2,083	(210)	-10%	
Sport and recreation						–	–	–		
Public safety								–		
Housing								–		
Health								–		
Economic and environmental services		**37,793**	**34,488**	**32,078**	**1,290**	**22,545**	**28,740**	(6,195)	-22%	–
Planning and development		37,793	17,538	22,959	1,290	9,145	14,615	(5,470)	-37%	
Road transport			16,950	9,119	–	13,399	14,125	(726)	-5%	
Environmental protection								–		
Trading services		–	–	–	–	–	–	–		–
Energy sources								–		
Water management								–		
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Functional	3	**37,793**	**44,955**	**44,822**	**1,290**	**28,296**	**37,463**	**(9,166)**	**-24%**	–
Funded by:										
National Government		37,793	36,988		1,290	24,418	30,823	(6,405)	-21%	
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,								–		
Transfers recognised - capital		**37,793**	**36,988**	–	**1,290**	**24,418**	**30,823**	**(6,405)**	**-21%**	–
Borrowing	6							–		
Internally generated funds			7,967		–	3,878	6,639	(2,761)	-42%	
Total Capital Funding		**37,793**	**44,955**	–	**1,290**	**28,296**	**37,463**	**(9,166)**	**-24%**	–

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	2020/21	Budget Year 2021/22							
		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:		199,644	174,429	174,429	70	174,409	145,358	29,052	20.0%	–
Local Government Equitable Share		195,305	169,864	169,864	–	169,864	141,553	28,311	20.0%	
Finance Management		2,700	2,850	2,850	70	2,830	2,375	455	19.2%	
EPWP Incentive		1,639	1,715	1,715	–	1,715	1,429	286	20.0%	
Total operating expenditure of Transfers and Grants:		199,644	174,429	174,429	70	174,409	145,358	29,052	20.0%	–
Capital expenditure of Transfers and Grants										
National Government:		37,793	36,988	36,988	1,290	24,418	30,823	(6,405)	-20.8%	–
0		37,793	36,988	36,988	1,290	24,418	30,823	(6,405)	-20.8%	
0								–		
0								–		
Total capital expenditure of Transfers and Grants		37,793	36,988	36,988	1,290	24,418	30,823	(6,405)	-20.8%	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237,437	211,417	211,417	1,360	198,827	176,181	22,646	12.9%	–

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 - M10 April

Month	2020/21	Budget Year 2021/22							
	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		3,082		(7,546)		3,082	–		
August		3,082		(4,685)		6,164	–		
September		3,082		(1,901)		9,246	–		
October		3,082		(2,045)		12,328	–		
November		3,082		(963)		15,410	–		
December		3,082		(196)		18,492	–		
January		3,082		(1,439)		21,574	–		
February		3,082		(2,383)		24,656	–		
March		3,082		(1,971)		27,738	–		
April		3,082		(1,290)		30,820	–		
May		3,082				33,902	–		
June		3,086				36,988	–		
Total Capital	**–**	**36,988**	**–**	**(24,419)**					

7. Debtors Management

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

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

Description		Budget Year 2021/22											
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									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(141)	5,245	1,338	1,040	745	736	3,508	10,104	22,574	16,133		16,133
Receivables from Non-exchange Transactions - Property Rates	1400	(23)	1,710	931	797	720	666	5,484	33,697	43,981	41,363		41,363
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600	(7)	1,093	548	459	422	408	1,952	7,727	12,601	10,967		10,967
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(26)	1,759	977	835	819	927	4,002	(12,015)	(2,723)	(5,432)		(5,432)
Total By Income Source	**2000**	**(198)**	**9,807**	**3,794**	**3,131**	**2,706**	**2,736**	**14,945**	**39,513**	**76,434**	**63,031**	**–**	**63,031**
2020/21 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	409	210	119	164	217	2,024	7,149	10,292	9,673		9,673
Commercial	2300	(2)	4,054	866	745	719	727	4,323	(3,848)	7,583	2,665		2,665
Households	2400	(195)	4,126	2,122	1,735	1,431	1,431	6,631	23,774	41,055	35,001		35,001
Other	2500	(1)	1,218	595	533	391	362	1,967	12,438	17,505	15,692		15,692
Total By Customer Group	**2600**	**(198)**	**9,807**	**3,794**	**3,131**	**2,706**	**2,736**	**14,945**	**39,513**	**76,434**	**63,031**	**–**	**63,031**

8. Creditors Management

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

LIM341 Musina - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2021/22									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					–				–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	374	2,149	75	43	89,709				**92,350**	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**374**	**2,149**	**75**	**43**	**89,709**	**–**	**–**	**–**	**92,350**	–

9. Cash Management

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

MONTHLY REPORT

DEPARTMENT OF THE CHIEF FINANCIAL OFFICER

BANK RECONCILIATION AS 30 APRIL 2022

	BALANCE AS ON 31 MARCH 2022		2,691,198.63
LESS:	EXPENDITURE	19,567,774.85	
	RETURNED CHEQUE	-	
	DAY CALL	-	
	TOTAL EXPENDITURE	19,567,774.85	
PLUS:	INCOME	22,871,308.29	
	INCOME NOT RECEIPTED		
	CANCELLED STALE CHEQUES		
	DAY CALL	-	
	TOTAL REVENUE	22,871,308.29	
	BALANCE AS ON 30 APRIL 2022		5,994,732.07

	BALANCE AS PER BANK STATEMENT	5,994,732.07
LESS:	OUTSTANDING CHEQUE	-
		5,994,732.07

interest 2.78%

	TRAFFIC	177,324.33
	BALANCE AS ON 30 APRIL 2022	6,172,056.40

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

10. Recommendations

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