

**THABO MOFUTSANYANA  
DISTRICT MUNICIPALITY**



**SECTION 71**



MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2024/2025

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 30 JULY 2024

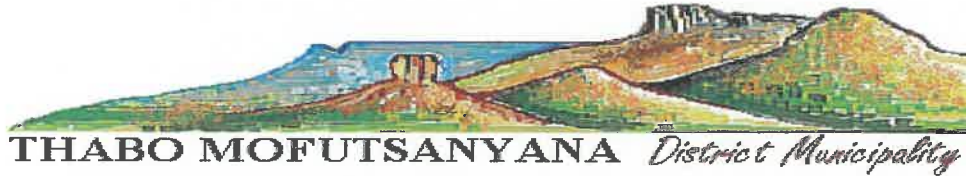
Notes

**Revenue Difference Between Financial Performance and the Bank Reconciliation**

- \* Interest - Interest on the Statement of Financial Performance includes the interest of all Municipal Bank Accounts whereas the bank reconciliation focuses on the Main Bank only
- \* Grant - All Dora Allocated Grants are reported on the statement of financial performance except for the CETA Grant which is recorded in the Control Account
- \* Other Revenue - SARS refunds are not recorded on the Statement of Financial Performance but on the Cash Flow Statement
- \* Other Revenue - On the Statement of Financial Performance Depreciation is presented as an in and out on the income and Expenditure

**Expenditure Differences Between Financial Performance and Bank Reconciliation**

- \* Expenditure on the Financial statement excludes the 15% Vat, amounts are represented as they appear on the trial balance
- \* Salary related Costs - Salaries on the Statement of Financial performance are the amounts as extracted from the salaries people 300 systems  
Whereas, salaries on the bank reconciliation are as per bank Statement



# THABO MOFUTSANYANA *District Municipality*

## MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

### FOR THE FINANCIAL YEAR 2024/2025

#### STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 31 JULY 2024

Description	APPROVED BUDGET	REV/EXP YTD	% REV/EXP	Month 01 JUL	Month 02 AUG	Month 03 SEPT
<b>OPERATING REVENUE</b>						
Interest Earned - Investments	4 333 813	482 325	11	482 325		
Grants received - Operating		-	-			
***Equitable share	139 749 100	58 229 000	42	58 229 000		
***Financial Management	2 300 000	-	-	-		
***Extended Public Works Progr	1 913 000	-	-	-		
***Rural Road assets Management	2 699 000	-	-	-		
***Energy Efficiency & Demand	5 500 000	-	-	-		
***Transport Education Training Authority	-	-	-	-		
***Waste Management Grant	-	-	-	-		
***Construction Education and Training authority (Admin Fee)	-	-	-	-		
***SANBI Green Sebenza Grant	-	-	-	-		
****Agri Seta Grant	660 000	-	-	-		
Other Revenue	20 875 343	996 588	5	996 588		
Gain on disposal of assets	-	-	-	-		
<b>Total Operating Revenue</b>	<b>178 030 256</b>		<b>34</b>	<b>59 707 913</b>		
<b>OPERATING EXPENDITURE</b>						
Employee Cost - Wages & Salaries	88 881 713	6 814 070	8	6 814 070		
Employee Cost - Company Contr.	15 577 715	1 197 622	8	1 197 622		
Remuneration Of Councillors	8 795 892	609 500	7	609 500		
Depreciation	3 175 965	244 988	8	244 988		
General Expenses - Other	53 495 884	2 746 101	5	2 746 101		
Contracted Services		-	-	-		
Capital expenditure	8 103 087	-	-	-		
Establishment of Disaster Center		-	-	-		
Grants and Subsidies Paid		-	-	-		
****Maluti-A-Phofung		-	-	-		
****Dihlabeng		-	-	-		
****Setsoto		-	-	-		
****Phumelela		-	-	-		
****Nketoana		-	-	-		
****Mantsopa		-	-	-		
<b>Total Operating Expenditure</b>	<b>178 030 256</b>		<b>7</b>	<b>11 612 280</b>		
<b>SURPLUS / (DEFICIT)</b>	<b>0</b>		<b>27</b>	<b>48 095 633</b>	<b>-</b>	<b>-</b>

Prepared by

*Mokoaleli*

Ms R S Mokoaleli

Budget Officer

15/08/2024

1st Review by:

*Khumba*

Mrs. SJ Khumba

Budget Accountant

15/08/2024

2nd Review by :

*Leprato*

Mr. TL Leprato  
Manager  
Financial Accounting

15/08/2024

Approved by :

*Mhlahlo*

Mr. MD Mhlahlo

Chief Financial Officer

15/08/2024



**CASH FLOW STATEMENT - FOR THE MONTH ENDED 31 JULY 2024**

Detail	Month 1 July	Month 2 Aug	Month 3 Sept	Month 4 Oct
Opening Cash Balance	43 262 426			
<b>Add : Receipts</b>				
- Revenue receipts (incl consumer debtors)				
- External loans received	-			
- Grants and subsidies	58 229 000			
- Public donations	-			
- Investments redeemed	-			
- Interest received	482 325			
- Receipts from long-term debtors	-			
- Insurance claims	-			
- Statutory Receipts (incl VAT)	728 252			
- Other	23 349			
<b>Sub-Total (Receipts)</b>	<b>59 462 926</b>			
<b>Less : Payments</b>				
- Salaries, wages and allowances	7 044 000			
- Cash and creditor payments	5 817 046			
- Capital payments	-			
- Investments made	-			
- External loans repaid	-			
- Statutory Payments (incl VAT)	-			
- Consumer deposits repaid	-			
- Other payments	-			
<b>Sub-Total (Payments)</b>	<b>12 861 046</b>			
<b>Closing Balance</b>	<b>89 864 306</b>			

**SUMMARY STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT**

DETAILS	Executive & Council	Finance & Admin	Planning And Development	Community & Social Services	Total
RSL - Turnover	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-
Interest Earned - Investments	-	482 324.93	-	-	482 325
Dividends Received	-	-	-	-	-
Income For Agency Services	-	-	-	-	-
Grants received - Operating	-	58 229 000	-	-	58 229 000
Grants received - Capital	-	-	-	-	-
Other Revenue	-	996 588.06	-	-	996 588
Gain on disposal of assets	-	-	-	-	-
<b>Total Operating Revenue</b>		<b>59 707 912.99</b>			<b>59 707 913</b>

**OPERATING EXPENDITURE**

Employee Cost - Wages & Salaries	1 832 399.20	2 145 521.27	1 251 179.50	1 584 970.09	6 814 070.06
Employee Cost - Company Contr.	259 196.58	402 966.88	235 225.07	300 233.18	1 197 621.71
Remuneration Of Councillors	609 499.67	-	-	-	609 499.67
Collection Costs	-	-	-	-	-
Depreciation	76 103.90	54 004.29	79 583.16	35 296.68	244 988.03
Repairs and Maintenance	-	-	-	-	-
Interest - External Borrowings	-	10 203.63	-	-	10 203.63
External Borrowings	-	-	-	-	-
Contracted Services	-	-	-	-	-
Capital Expenditure	-	-	-	-	-
Grants and Subsidies Paid	-	-	-	-	-
General Expenses - Other	1 953 983.73	343 382.48	422 006.85	16 524.33	2 735 897.39
Loss on disposal of assets	-	-	-	-	-
Contributions from Provisions	-	-	-	-	-
<b>Total Direct Operating Expenditure</b>	<b>4 731 183.08</b>	<b>2 956 078.55</b>	<b>1 987 994.58</b>	<b>1 937 024.28</b>	<b>11 612 280.49</b>

<b>SURPLUS / (DEFICIT)</b>	<b>-4 731 183.08</b>	<b>56 751 834.44</b>	<b>-1 987 994.58</b>	<b>-1 937 024.28</b>	<b>48 095 632.50</b>
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**CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 31 JULY 2024**

Detail	Current	0 - 30 Days	31 - 60 Days	61 - 90 Days	Over 120 Days
Bulk Electricity	0	0	0	0	0
Bulk Water	0	0	0	0	0
PAYE deductions	0	0	0	0	0
VAT (output less input)	0	0	0	0	0
Pensions deductions	0	0	0	0	0
Loan repayments	0	0	0	0	0
Trade Creditors	0	0	0	0	2 779 916
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	115 721
Other	0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 895 637</b>

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	0	0	0	0	2 779 916
Retention Creditors	0	0	0	0	115 721
PAYE deduction	0	0	0	0	0
Skills Development levy	0	0	0	0	0
Unemployment Insurance	0	0	0	0	0
Top 6 Creditor	0	0	0	0	0
Top 7 Creditor	0	0	0	0	0
Top 8 Creditor	0	0	0	0	0
Top 9 Creditor	0	0	0	0	0
.0.0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 895 637</b>