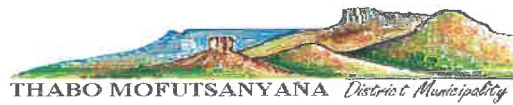


**THABO MOFUTSANYANA
DISTRICT MUNICIPALITY**



SECTION 71



MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2022/2023

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 30 NOVEMBER 2022

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 2022/2023

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 30 NOVEMBER 2022

Description	APPROVED BUDGET	REV/EXP YTD	% REV/EXP	Month 03 SEPT	Month 04 OCT	Month 05 NOV
OPERATING REVENUE						
Interest Earned - Investments	2 049 805.00	1 646 326.07	80.32	386 452.52	386 474.20	327 237.35
Grants received - Operating						
***Equitable shares	130 459 000.00	50 879 000.00	39.00			
***Financial Management	2 300 000.00	2 300 000.00	100.00			
***Municipal System Improvement	4 216 000.00	-	-			
***Extended Public Works Progr	5 356 000.00	1 339 000.00	25.00			
***Rural Road assets Management	2 573 000.00	1 801 000.00	70.00			
***Energy Efficiency & Demand	5 000 000.00	4 000 000.00	80.00			1 000 000.00
***Transport Education Training Authority	-	-	-			
***Waste Management Grant	-	-	-			
***Construction Education and Training authority (Admin Fee)	151 484.00	-	-			
Other Revenue	26 388 956.00	2 914 609.58	11.04	1 359 686.00	353 796.29	351 796.29
Gain on disposal of assets						
Total Operating Revenue	178 494 245.00	64 879 935.65	36.35	1 746 138.52	740 270.49	1 679 033.64
OPERATING EXPENDITURE						
Employee Cost - Wages & Salaries	87 339 030.00	30 271 781.70	34.66	6 371 080.33	6 109 302.40	5 972 400.97
Employee Cost - Council Contr.	15 145 808.00	5 494 885.05	36.28	1 075 211.86	1 148 135.67	1 108 514.72
Remuneration Of Councillors	9 110 477.00	3 641 446.33	39.97	730 729.52	735 515.62	747 119.19
Depreciation	4 121 792.00	1 717 415.00	41.67	343 483.00	343 483.00	343 483.00
General Expenses - Other	58 775 138.00	18 729 845.35	31.87	4 811 562.00	3 111 340.31	6 385 056.04
Contracted Services						
Capital expenditure	4 002 000.00	83 465.00	2.09	17 250.00	-	48 000.00
Establishment of Disaster Center						
Grants and Subsidies Paid						
****Maluti-A-Phofung	-	-	-	-	-	-
****Dihlabeng	-	-	-	-	-	-
****Setsoto	-	-	-	-	-	-
****Phumelela	-	-	-	-	-	-
****Nketoana	-	-	-	-	-	-
****Mantsopa	-	-	-	-	-	-
Total Operating Expenditure	178 494 245.00	59 938 838.43	33.58	13 349 316.51	11 447 777.00	14 604 573.92
SURPLUS / (DEFICIT)	-	4 941 097.22		-11 603 177.99	-10 707 506.51	-12 925 540.28

Prepared by

Ms P T Lesuthu
Budget Officer

13 / 12 /2022

Authorised by

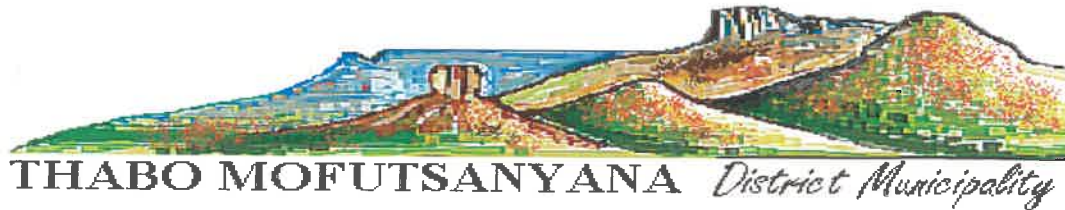
Mr. M D Mhlahlo
Financial accountant: Manager

13 / 12 /2022

Approved by

Me. N L Gqoli
Chief Financial Officer

____ / ____ /2022



CASH FLOW STATEMENT - FOR THE MONTH ENDED 30 NOVEMBER 2022

Detail	Month 3 Sept	Month 4 Oct	Month 5 Nov
Opening Cash Balance	83 884 232.00	72 210 661.00	11 216 180.00
Add : Receipts			
- Revenue receipts (incl consumer debtors)			-
- External loans received			-
- Grants and subsidies	131 993.00	0.00	1 000 000.00
- Public donations			
- Investments redeemed			
- Interest received	386 453.00	386 474.00	327 237.00
- Receipts from long-term debtors			
- Insurance claims			
- Statutory Receipts (incl VAT)	1 006 389.00		
- Other	9 813.00	10 313.00	8 313.00
Sub-Total (Receipts)	1 534 648.00	396 787.00	1 335 550
Less : Payments			
- Salaries, wages and allowances	7 722 155.00	8 000 419.00	8 311 936.00
- Cash and creditor payments	5 486 064.00	3 215 761.00	7 552 534.00
- Capital payments			
- Investments made			-
- External loans repaid			-
- Statutory Payments (incl VAT)			-
- Consumer deposits repaid			-
- Other payments			-
Sub-Total (Payments)	13 208 219.00	11 216 180.00	15 864 470.00
Closing Balance	72 210 661.00	61 391 268.00	-3 312 740.00



CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 30 NOVEMBER 2022

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	1 358 884.00	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	375 541.00
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	436 715.00
Other	215 518.00	48 000.00	0	0	
Total	1 574 402.00	48 000.00	0	0	812 256.00

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	215 518.00	4 800.00	0	0	400 266.00
Retention Creditors	0	0	0	0	436 715.00
PAYE deduction	1 358 884.00	0	0	0	0
Skills Development levy	57 092.00	0	0	0	0
Unemployment Insurance	46 434.00	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
Top 10 Creditor	0	0	0	0	0
Total	1 677 928.00	4 800.00	0	0	836 981.00

SUMMARY STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT

DETAILS	Executive & Council	Finance & Admin	Planning And Development	Community & Social Services	Sport And Recreation	Tourism	Total
RSL - Turnover	-	-	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-	-	-
Interest Earned - Investments	-	327 237.35	-	-	-	-	327 237.35
Dividends Received	-	-	-	-	-	-	-
Income For Agency Services	-	-	-	-	-	-	-
Grants received - Operating	-	-	1 000 000.00	-	-	-	1 000 000
Grants received - Capital	-	-	-	-	-	-	-
Other Revenue	-	351 796.29	-	-	-	-	351 796.29
Gain on disposal of assets	-	-	-	-	-	-	-
Total Operating Revenue	-	679 033.64	1 000 000.00	-	-	-	1 679 033.64

OPERATING EXPENDITURE

Employee Cost - Wages & Salaries	1 690 887.47	1 766 725.68	914 993.76	1 599 794.06	-	-	5 972 400.97
Employee Cost - Council Contr.	222 123.10	397 377.32	185 289.50	303 724.80	-	-	1 108 514.72
Remuneration Of Councillors	747 119.19	-	-	-	-	-	747 119.19
Collection Costs	-	-	-	-	-	-	-
Depreciation	-	-	343 483.00	-	-	-	343 483.00
Repairs and Maintenance	-	-	-	-	-	-	-
Interest - External Borrowings	-	8 482.94	-	-	-	-	8 482.94
External Borrowings	-	-	-	-	-	-	-
Contracted Services	-	48 000	-	-	-	-	48 000
Capital Expenditure	-	-	-	-	-	-	-
Grants and Subsidies Paid	-	-	-	-	-	-	-
General Expenses - Other	449 230.47	2 257 331.90	3 625 231.42	44 779.31	-	-	6 376 573.10
Loss on disposal of assets	-	-	-	-	-	-	-
Contributions from Provisions	-	-	-	-	-	-	-
Total Direct Operating Expenditure	3 109 360.23	4 477 917.84	5 068 997.68	1 948 298.17	-	-	14 604 573.92

SURPLUS / (DEFICIT)

-3 109 360.23	-3 798 884.20	-4 068 997.68	-1 948 298.17	-	-	-	-12 925 540.28
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Thabo Mofutsanyana District Municipality -Cash and Creditors Payment Spilt

30/11/2022

Amount

Cash Payment
Creditors Payment

7 375 482.04

-

-

7 375 482.04