

**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 APRIL 2023**

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 Expendilute

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

- \* Expenditure on the Financial statement excludes the 15% Vat, amounts are represented as they appare on the trial balance
- \* Salary related Costs-Salaries on the Statement of Financial performance are the amounts as extracted form the salaries people 300 systems  
Whereas ,salaries on the bank receonciliation 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 APRIL 2023

Description	APPROVED BUDGET	ADJUSTMENT BUDGET	REVI/EXP YTD	% REVI/EXP	Month 08 FEB	Month 09 MAR	Month 10 APR
<b>OPERATING REVENUE</b>							
Interest Earned - Investments	2 049 805.00	3 923 434.00	3 529 860.38	89.97	336 794	353 229	451 691
Grants received - Operating							
***Equitable shares	130 459 000.00	130 459 000.00	130 459 000.00	100.00		36 529 000	
***Financial Management	2 300 000.00	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	5 356 000.00	5 356 000.00	100.00		1 606 000	
***Rural Road assets Management	2 573 000.00	2 573 000.00	2 573 000.00	100.00		772 000	
***Energy Efficiency & Demand	5 000 000.00	8 000 000.00	8 000 000.00	100.00	1 000 000	3 000 000	
***Transport Education Training Authority	-	-	-				
***Waste Management Grant	-	-	-				
***Construction Education and Training authority (Admin Fee)	151 484.00	530 079.00	-				
Other Revenue	26 388 956.00	28 141 344.00	7 077 043.83	25.15	573 648	203 169	1 241 981
Gain on disposal of assets	-	-	-				
<b>Total Operating Revenue</b>	<b>178 494 245.00</b>	<b>181 282 857.00</b>	<b>159 294 904.21</b>	<b>89.24</b>	<b>1 910 442</b>	<b>42 463 398</b>	<b>1 693 672</b>
<b>OPERATING EXPENDITURE</b>							
Employee Cost - Wages & Salaries	87 339 030.00	83 199 169.00	82 998 974.94	75.72	6 134 571	6 914 977	6 284 638
Employee Cost - Company Contr.	15 145 808.00	14 933 048.00	10 473 378.68	70.14	1 069 090	1 058 423	1 066 596
Remuneration Of Councillors	9 110 477.00	9 344 542.00	7 322 631.07	78.36	731 054	706 608	834 422
Depreciation	4 121 792.00	4 121 792.00	2 393 436.52	58.07	366 420	173 079	167 308
General Expenses - Other	58 775 138.00	65 587 306.00	39 654 540.97	60.46	3 040 376	5 820 562	2 297 213
Contracted Services	-	-	-				
Capital expenditure	4 002 000.00	4 097 000.00	1 067 227.68	26.05		12 850	189 000
Establishment of Disaster Center	-	-	-				
Grants and Subsidies Paid	-	-	-				
***Maluti-A-Phofung	-	-	-				
***Ditlabeng	-	-	-				
***Setsoto	-	-	-				
***Phumelela	-	-	-				
***Nketoana	-	-	-				
***Mantsopa	-	-	-				
<b>Total Operating Expenditure</b>	<b>178 494 245.00</b>	<b>181 282 857.00</b>	<b>123 910 190.86</b>	<b>69.42</b>	<b>11 341 510</b>	<b>14 686 497</b>	<b>10 839 178</b>
<b>SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>35 384 713.35</b>		<b>-9 431 069</b>	<b>27 776 900</b>	<b>-9 145 506</b>

Prepared by

Ms P T Lesuthu  
Budget Officer

04 / 05 / 2023

Reviewed by

Me. SJ Morapeli  
Budget and Compliance Accountant

04 / 05 / 2023

Approved by

Mr. MD Mhlaho  
Acting Chief Financial Officer

04 / 05 / 2023



**CASH FLOW STATEMENT - FOR THE MONTH ENDED 30 APRIL 2023**

Detail	Month 8 Feb	Month 9 Mar	Month 10 Apr
<b>Opening Cash Balance</b>	34 776 949	15 047 259	42 312 308
<b>Add : Receipts</b>			
- Revenue receipts (incl consumer debtors)	-	-	-
- External loans received	-	-	-
- Grants and subsidies	1 000 000	41 907 000	-
- Public donations			
- Investments redeemed			
- Interest received	336 794	353 289	451 691
- Receipts from long-term debtors			
- Insurance claims			
- Statutory Receipts (incl VAT)	-		1 015 794
- Other	207 228	30 090	58 879
<b>Sub-Total (Receipts)</b>	<b>1 544 022</b>	<b>42 290 379</b>	<b>1 526 364</b>
<b>Less : Payments</b>			
- Salaries, wages and allowances	11 379 940	8 762 985	8 623 230
- Cash and creditor payments	3 667 319	6 262 345	2 204 985
- Capital payments			
- Investments made	-	-	-
- External loans repaid	-	-	-
- Statutory Payments (incl VAT)	-	-	-
- Consumer deposits repaid	-	-	-
- Other payments	-	-	-
<b>Sub-Total (Payments)</b>	<b>15 047 259</b>	<b>15 025 330</b>	<b>10 828 215</b>
<b>Closing Balance</b>	<b>21 273 712</b>	<b>42 312 308</b>	<b>33 010 457</b>



**CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 30 APRIL 2023**

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	375 541
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	115 721
Other	0	74 568	0	0	
<b>Total</b>	<b>0</b>	<b>74 568</b>	<b>0</b>	<b>0</b>	<b>491 262</b>

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	0	74 568	0	0	375 541
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
Top 10 Creditor	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>74 568</b>	<b>0</b>	<b>0</b>	<b>491 262</b>

**SUMMARY STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT**

DETAILS	Executive & Council	Finance & Admin	Planning And Development	Community & Social Services	Sport And Recreation	Tourisim	Total
RSL - Turnover	-	-	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-	-	-
Interest Earned - Investments	-	451 691.14	-	-	-	-	451 691.14
Dividends Received	-	-	-	-	-	-	-
Income For Agency Services	-	-	-	-	-	-	-
Grants received - Operating	-	-	-	-	-	-	-
Grants received - Capital	-	-	-	-	-	-	-
Other Revenue	-	1 241 980.61	-	-	-	-	1 241 980.61
Gain on disposal of assets	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	-	<b>1 693 671.75</b>	-	-	-	-	<b>1 693 671.75</b>

**OPERATING EXPENDITURE**

Employee Cost - Wages & Salaries	1 781 681.05	1 585 571.15	1 122 998.08	1 794 388.14	-	-	6 284 638.42
Employee Cost - Company Contr.	229 166.38	369 828.24	182 649.55	284 951.95	-	-	1 066 596.12
Remuneration Of Councillors	834 422.36	-	-	-	-	-	834 422.36
Collection Costs	-	-	-	-	-	-	-
Depreciation	33 428.42	114 699.42	3 050.41	16 129.71	-	-	167 307.96
Repairs and Maintenance	-	-	-	-	-	-	-
Interest - External Borrowings	-	7 878.27	-	-	-	-	7 878.27
External Borrowings	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Capital Expenditure	-	189 000.00	-	-	-	-	189 000.00
Grants and Subsidies Paid	-	-	-	-	-	-	-
General Expenses - Other	652 981.19	880 139.14	612 588.61	143 626.20	-	-	2 289 335.14
Loss on disposal of assets	-	-	-	-	-	-	-
Contributions from Provisions	-	-	-	-	-	-	-
<b>Total Direct Operating Expenditure</b>	<b>3 531 679.40</b>	<b>3 147 116.22</b>	<b>1 921 286.65</b>	<b>2 239 096.00</b>	<b>-</b>	<b>-</b>	<b>10 839 178.27</b>

**SURPLUS / (DEFICIT)**

	-3 531 679.40	-1 453 444.47	-1 921 286.65	-2 239 096.00	-	-	-9 145 506.52
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**Thabo Mofutsanyana District Municipality -Cash and Creditors Payment Spilt**

30/04/2023

Amount

Cash Payment  
Creditors Payment

**2 056 504.84**

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**2 056 504.84**