

**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 31 MAY 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 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 31 MAY 2023

Description	APPROVED BUDGET	ADJUSTMENT BUDGET	REV/EXP YTD	% REV/EXP	Month 09 MAR	Month 10 APR	Month 11 MAY
<b>OPERATING REVENUE</b>							
Interest Earned - Investments	2 049 805.00	3 923 434.00	3 931 795.47	100.21	353 229	451 691	401 935
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	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	7 602 992.57	27.02	203 169	1 241 981	525 949
Gain on disposal of assets	-	-	-				
<b>Total Operating Revenue</b>	<b>178 494 245.00</b>	<b>181 282 857.00</b>	<b>160 222 788.04</b>	<b>89.76</b>	<b>42 463 398</b>	<b>1 693 672</b>	<b>927 884</b>
<b>OPERATING EXPENDITURE</b>							
Employee Cost - Wages & Salaries	87 339 030.00	83 199 169.00	69 587 747.04	83.64	6 914 977	6 284 638	6 588 772
Employee Cost - Company Contr.	15 145 808.00	14 933 048.00	11 592 959.95	77.63	1 058 423	1 066 596	1 119 580
Remuneration Of Councillors	9 110 477.00	9 344 542.00	8 059 323.09	86.25	706 606	634 422	736 692
Depreciation	4 121 792.00	4 121 792.00	2 577 290.56	62.53	173 079	167 308	183 854
General Expenses - Other	58 775 138.00	65 587 306.00	45 115 415.05	68.79	5 820 562	2 297 213	5 460 874
Contracted Services	-	-	-				
Capital expenditure	4 002 000.00	4 097 000.00	1 114 343.68	27.20	12 850	189 000	47 116
Establishment of Disaster Center	-	-	-				
Grants and Subsidies Paid	-	-	-				
****Maluti-A-Phofung	-	-	-				
****Dhlabeng	-	-	-				
****Setsolo	-	-	-				
****Phumelela	-	-	-				
****Nketoana	-	-	-				
****Mantsopa	-	-	-				
<b>Total Operating Expenditure</b>	<b>178 494 245.00</b>	<b>181 282 857.00</b>	<b>138 047 079.37</b>	<b>77.34</b>	<b>14 686 497</b>	<b>10 839 178</b>	<b>14 136 889</b>
<b>SURPLUS / (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>22 175 708.67</b>		<b>27 776 900</b>	<b>-9 145 506</b>	<b>-13 209 005</b>

Prepared by

Ms P T Lesuthu  
Budget Officer

12 / 06 / 2023

Reviewed by

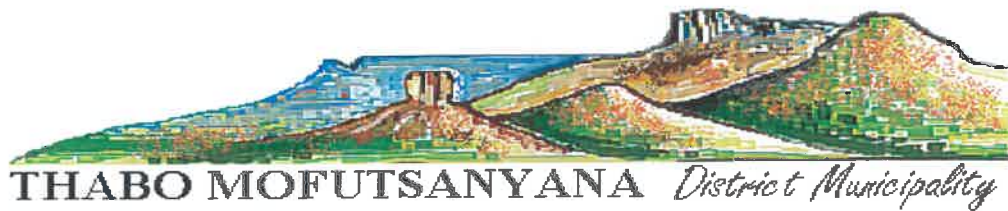
Mr. SJ Morapeli  
Budget and Compliance Accountant

13 / 04 / 2023

Approved by

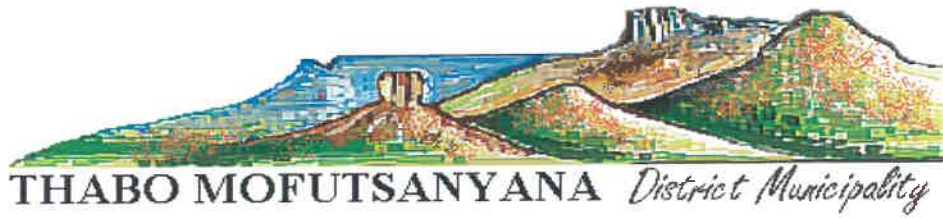
Mr. MD Mhlahlo  
Acting Chief Financial Officer

15 / 06 / 2023



**CASH FLOW STATEMENT - FOR THE MONTH ENDED 31 MAY 2023**

<b>Detail</b>	Month 9 Mar	Month 10 Apr	Month 11 May
Opening Cash Balance	15 047 259	42 312 308	33 010 457
<b>Add : Receipts</b>			
- Revenue receipts (incl consumer debtors)	-	-	-
- External loans received	-	-	-
- Grants and subsidies	41 907 000	-	-
- Public donations	-	-	-
- Investments redeemed	-	-	-
- Interest received	353 289	451 691	401 935
- Receipts from long-term debtors	-	-	-
- Insurance claims	-	-	-
- Statutory Receipts (incl VAT)	-	1 015 794	-
- Other	30 090	58 879	-
<b>Sub-Total (Receipts)</b>	<b>42 290 379</b>	<b>1 526 364</b>	<b>401 935</b>
<b>Less : Payments</b>			
- Salaries, wages and allowances	8 762 985	8 623 230	6 823 831
- Cash and creditor payments	6 262 345	2 204 985	6 234 720
- Capital payments	-	-	-
- Investments made	-	-	-
- External loans repaid	-	-	-
- Statutory Payments (incl VAT)	-	-	-
- Consumer deposits repaid	-	-	-
- Other payments	-	-	-
<b>Sub-Total (Payments)</b>	<b>15 025 330</b>	<b>10 828 215</b>	<b>13 058 551</b>
<b>Closing Balance</b>	<b>42 312 308</b>	<b>33 010 457</b>	<b>20 353 841</b>



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	1 708 842	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	0	0	0	0
<b>Total</b>	<b>1 708 842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>491 262</b>

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	0	0	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
.0.0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</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	Tourism	Total
RSL - Turnover	-	-	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-	-	-
Interest Earned - Investments	-	401 935.09	-	-	-	-	401 935.09
Dividends Received	-	-	-	-	-	-	-
Income For Agency Services	-	-	-	-	-	-	-
Grants received - Operating	-	-	-	-	-	-	-
Grants received - Capital	-	-	-	-	-	-	-
Other Revenue	-	525 948.74	-	-	-	-	525 948.74
Gain on disposal of assets	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	-	<b>927 883.83</b>	-	-	-	-	<b>927 883.83</b>

**OPERATING EXPENDITURE**

Employee Cost - Wages & Salaries	1 872 318.86	1 597 425.62	1 103 184.25	2 015 843.37	-	-	6 588 772.10
Employee Cost - Company Contr.	231 960.51	370 183.36	236 704.02	280 732.38	-	-	1 119 580.27
Remuneration Of Councillors	736 692.02	-	-	-	-	-	736 692.02
Collection Costs	-	-	-	-	-	-	-
Depreciation	53 628.39	104 692.68	4 098.44	21 434.53	-	-	183 854.04
Repairs and Maintenance	-	-	-	-	-	-	-
Interest - External Borrowings	-	15 869.82	-	-	-	-	15 869.82
External Borrowings	-	-	-	-	-	-	-
Contracted Services	-	47 116.00	-	-	-	-	47 116.00
Capital Expenditure	-	-	-	-	-	-	-
Grants and Subsidies Paid	-	-	-	-	-	-	-
General Expenses - Other	976 348.14	1 040 465.59	3 245 623.37	182 567.16	-	-	5 445 004.26
Loss on disposal of assets	-	-	-	-	-	-	-
Contributions from Provisions	-	-	-	-	-	-	-
<b>Total Direct Operating Expenditure</b>	<b>3 870 947.92</b>	<b>3 175 753.07</b>	<b>4 589 610.08</b>	<b>2 500 577.44</b>	<b>-</b>	<b>-</b>	<b>14 136 888.51</b>

**SURPLUS / (DEFICIT)**

-3 870 947.92	-2 247 869.24	-4 589 610.08	-2 500 577.44	-	-	-13 209 004.68
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**Thabo Mofutsanyana District Municipality -Cash and Creditors Payment Split**

31/05/2023

Amount

Cash Payment  
Creditors Payment

6 077 353.03

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6 077 353.03