THABO MOFUTSANYANA

DISTRICT MUNICIPALITY

SECTION 71

Old Parliament Building, 1 Mampoi Str, Phuthaditjhaba
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FINANCE DEPARTMENT

MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2024/2025

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 30 APRIL 2025

Notes

Revenue Differrence Between Financial Performance and the Bank Reconcilliation

* *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 Expenditute*

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 receconciliation are as per bank Statement

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FINANCE DEPARTMENT

MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2024/2025

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 30 APRIL 2025

Description	APPROVED BUDGET	ADJUSTMENT BUDGET	SECOND ADJUSTMENT BUDGET	REV/EXP YTD	% REV/EXP	Month 07 JAN	Month 08 FEB	Month 09 MAR	Month 10 APR
OPERATING REVENUE									
Interest Earned - Investments	4 333 813	5 333 813		4 477 328	84	406 864.66	391 096	366 436	405 593
Grants received - Operating				-	-	-	-	-	-
***Equitable share	139 749 100	139 749 100		139 742 000	100	-	-	34 937 000	-
***Financial Management	2 300 000	2 300 000		2 300 000	100	-	-	-	-
***Extended Public Works Progr	1 913 000	1 913 000		2 513 000	131	-	574 000	600 000	-
***Rural Road assets Management	2 699 000	3 542 380		3 318 000	94		810 000	619 000	-
***Energy Effeciency & Demand	5 500 000	5 500 000		5 500 000	100	2 000 000	-	-	-
***Transport Education Training Authority	-			-	-	-	-	-	-
***Waste Management Grant	-			-	-	-	-	-	-
***Construction Education and Training authority (Admin Fee)	-			-	-	-	-	-	-
***SANBI Green Sebenza Grant	-	94 050		-	-	-	-	-	-
****Agri Seta Grant	660 000	1 052 769		302 769	29	-	-	-	-
****LGSETA Grant				155 924		-	-	95 146	15 721
Other Revenue	20 875 343	30 269 537		7 036 451	23	1 800 089.66	449 420	773 304	238 871
Gain on disposal of assets	-			-	-		-		
	-			-	-		-		
Total Operating Revenue	178 030 256	189 754 649	-	165 345 472	87	4 206 954.32	2 224 516	37 390 886	660 185
OPERATING EXPENDITURE									
Employee Cost - Wages & Salaries	88 881 713	89 737 836		73 008 534	81	7 041 419	7 249 283	7 454 271	7 431 863
Employee Cost - Company Contr.	15 577 715	15 396 691		12 562 253	82	1 286 747	1 273 080	1 297 848	1 293 263
Remuneration Of Councillors	8 795 892	9 084 585		7 724 540	88	837 953	806 250	732 137	821 843
Depreciation	3 175 965	2 874 781		2 222 759	77	224 038	203 672	227 082	217 243
General Expenses - Other	53 495 884	63 785 287		41 745 618	78	2 354 552	5 162 591	2 431 937	4 224 925
Contracted Services				-	-				
Capital expenditure	8 103 087	8 875 469		495 761	6	113 800	30 579	-	28 999
Establishment of Disaster Center				-	-			-	
Grants and Subsidies Paid				-	-			-	
****Maluti-A-Phofung				-	-			-	
****Dihlabeng				-	-			-	
****Setsoto				-	-			-	
****Phumelela				-	-			-	
****Nketoana				-	-			-	
****Mantsopa				-	-			-	
Total Operating Expenditure	178 030 256	189 754 649	-	137 759 465	73	11 858 509	14 725 455	12 143 275	14 018 137
SURPLUS / (DEFICIT)	0	0	-		15	-7 651 554	-12 500 939	25 247 611	-13 357 952

Prepared by	1st Review by:	2nd Review by:	Approved by
Ms R S Mokoaleli	Mrs. SJ Khiba	Mr. TL Lephoto	Mr. MD Mhlahlo
Budget Officer	Budget Accountant	Manager Financial Accounting	Chief Financial Officer
12 / 05 /2025	12 / 05 /2025	12 / 05 /2025	12 / 05 /2024

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FINANCE DEPARTMENT

CASH FLOW STATEMENT - FOR THE MONTH ENDED 30 APRIL 2025

Detail	Month 7 Jan	Month 8 Feb	Month 9 Mar	Month 10 Apr
Opening Cash Balance	71 789 242	65 732 531	52 703 039.00	76 098 391.00
Add : Receipts				
- Revenue receipts (incl consumer debtors)				
- External loans received				
- Grants and subsidies	2 000 000	1 384 000	36 251 146	-
- Public donations				
- Investments redeemed				
- Interest received	406 865	391 096	366 436	405 593
- Receipts from long-term debtors	0			
- Insurance claims	0			
- Statutory Receipts (incl VAT)	1 460 598	218 120	528 094	-
- Other	115 454	27 628	18 128	37 349
Sub-Total (Receipts)	3 982 917	2 020 844	37 163 804	442 942
Less : Payments				
- Salaries, wages and allowances	7 491 273	9 549 930	11 333 988	9 660 761
- Cash and creditor payments	2 548 355	5 500 406	2 434 464	4 333 248
- Capital payments				
- Investments made				
- External loans repaid				
- Statutory Payments (incl VAT)				
- Consumer deposits repaid				
- Other payments				
Sub-Total (Payments)	10 039 628	15 050 336	13 768 452	13 994 009
Closing Balance	65 732 531	52 703 039	76 098 391	62 547 324

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FINANCE DEPARTMENT

CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 30 APRIL 2025

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	6 290	18 495	12 200	0	3 522 711
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	140 665
Other	0		0	0	0
Total	6 290	18 495	12 200	0	3 663 376

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	6 290	18 495	12 200	0	3 522 711
Retention Creditors	0	0	0	0	140 665
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
Total	6 290	18 495	12 200	0	3 663 376

SUMMARY STATMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT

DETAILS	Executive & Council	Finance & Admin	Planning And Development	Community & Social Services	Total
RSL - Turnover	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-
Interest Earned - Investments	-	405 593	-	-	405 593
Dividends Received	-	-	-	-	-
Income For Agency Services	-	-	-	-	-
Grants received - Operating	-	-	-	-	-
Grants received - Capital	-	-	-	-	-
Other Revenue	-	254 592	-	-	254 592
Gain on disposal of assets	-	-	-	-	-
Total Operating Revenue		660 185.00	-		660 185

OPERATING EXPENDITURE

Employee Cost - Wages & Salaries	2 041 058	1 895 310	1 556 026	1 939 469	7 431 863
Employee Cost - Company Contr.	289 557	406 210	267 524	329 973	1 293 263
Remuneration Of Councillors	821 843	-	-	-	821 843
Collection Costs	-	-	-	-	-
Depreciation	74 002	66 094	64 976	12 171	217 243
Repairs and Maintenance	-	302 308	47 645	-	349 953
Interest - External Borrowings	-	-	-	-	-
External Borrowings	-	-	-	-	-
Contracted Services	-	-	-	-	-
Capital Expenditure	28 999	-	-	-	28 999
Grants and Subsidies Paid	-	-	-	-	-
General Expenses - Other	1 052 931	1 808 116	172 247	841 678	3 874 972
Loss on disposal of assets					-
Contributions from Provisions					-
Total Direct Operating Expenditure	4 308 390	4 478 038	2 108 418	3 123 291	14 018 137
SURPLUS / (DEFICIT)	-4 308 390	-3 817 853	-2 108 418	-3 123 291	-13 357 952

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FINANCIAL RATIOS AS AT THE MONTH ENDED 31 January 2025

	Jul-24	Aug-24	Sept-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Total
Total revenue as a percentage of total budget										
Total revenue	59 707 912.99	7 796 632.02	795 493.05	912 387.92	1 281 904.70	48 975 862.40	4 206 954.32	2 224 515.96	37 430 042.56	163 331 705.92
Total budgeted revenue	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	189 754 649.00	189 754 649.34	178 030 256.04
	33.54%	4.38%	0.45%	0.51%	0.72%	27.51%	2.36%	1.17%	19.73%	91.74%
Total operating expenditure as a percentage of total budget										
Total operating expenditure	11 753 185.08	12 295 771.49	13 008 606.11	15 021 705.81	14 436 678.50	18 096 259.20	11 858 508.81	14 725 454.55	13 989 137.62	125 185 307.17
Total budgeted operating expenditure	169 927 170.00	169 927 170.00	169 927 170.00	169 927 170.00	169 927 170.00	169 927 170.00	169 927 170.00	180 879 181.00	180 879 181.00	169 927 170.00
	6.92%	7.24%	7.66%	8.84%	8.50%	10.65%	6.98%	8.14%	7.73%	73.67%
Total capital budget as a percentage of total budget										
Total capital expenditure	-	66 285.00	2 500.00	99 150.00	124 947.99	29 500.00	113 800.00	-	-	436 182.99
Total budgeted capital expenditure	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 875 469.00	8 875 469.00	8 103 087.00
	-	0.82%	0.03%	1.22%	1.54%	0.36%	1.40%	0.00%	0.00%	5.38%
Repairs and maintenance as a percentace of budgeted PPE										
Repairs and maintenance	-	-	-	247 766.00	-	-	-	-	47 644.63	295 410.63
Property, Plant and Equipment	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 103 087.00	8 875 469.00	8 875 469.00	8 103 087.00
	0%	0%	0%	3%	0%	0	0	0	0.536812534	3.65%
Cash/cost coverage ratio										
Cash and cashequivalents	89 864 306.00	83 155 781.00	71 388 661.00	56 138 144.00	43 731 909.00	71 740 804.00	65 732 531.00	52 703 039.00	76 098 391.00	56 138 144.00
Trade payables				2 844 390.00	988 470.00	3 551 895.00	6 483 068.24	6 689 387.00	3 688 161.00	24 245 371.24
Accrued leave pay	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00	8 807 062.00
Accrued bonus	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00	2 020 865.00
UIF Over deducted from employees	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00
Councillors salaries under payments	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00
Unspent conditional grants	1 393 380.13	7 156 547.07	4 760 054.24	4 259 006.19	2 118 021.09	3 472 737.00	5 102 292.63	4 919 631.28	5 064 739.00	4 259 006.19
Current portion of Employee benefit obligation	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00
Total current liabilities	13 165 440.13	18 928 607.07	16 532 114.24	18 875 456.19	14 878 551.09	18 796 692.00	23 357 420.87	23 381 078.28	20 524 960.00	40 276 437.43
	14.65%	22.76%	23.16%	33.62%	34.02%	26.20%	35.53%	44.36%	26.97%	71.75%
Unauthorised, Irregular, Fruitless and Wasteful expenditure as a percentage of total budget										
Unauthorised expenditure										
Irregular expenditure										
Fruitless and wasteful expenditure										
Total UIF&W	-	-	-	-	-	-	-	-	-	-
Total buddget	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	178 030 256.04	189 754 649.00	178 030 256.04	178 030 256.04
	0%	0%	0%	0%						