THABO MOFUTSANYANA

DISTRICT MUNICIPALITY

SECTION 71

Old Parliament Building, 1 Mampoi Str. Phuthaditjhaba
Private Bag X810, Witsieshoek, 9870
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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 JUNE 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 Reconcilliation

* *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

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MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2024/2025

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

Description	APPROVED BUDGET	ADJUSTMENT BUDGET	REV/EXP YTD	% REV/EXP	Month 10 APR	Month 11 MAY	Month 12 JUN
OPERATING REVENUE							
Interest Earned - Investments	4 333 813	5 333 813	5 302 091	99	405 593	389 204	416 401
Grants received - Operating			-	-	-		-
***Equitable share	139 749 100	139 749 100	139 742 000	100	-	-	-
***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	-	-	-
***Rural Road assets Management	2 699 000	3 542 380	3 318 000	94	-	-	-
***Energy Effeciency & Demand	5 500 000	5 500 000	5 500 000	100	-	-	-
***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	1 052 769	100	-	750 000	-
****LGSETA Grant			155 924		15 721	-	-
Other Revenue	20 875 343	30 269 537	8 126 216	27	238 871	392 370	697 395
Gain on disposal of assets	-		-	-			
	-		-	-			
Total Operating Revenue	178 030 256	189 754 649	168 009 999	89	660 185	1 511 575	1 113 796
OPERATING EXPENDITURE							
Employee Cost - Wages & Salaries	88 881 713	89 737 836	87 785 703	98	7 431 863	7 410 896	7 366 274
Employee Cost - Company Contr.	15 577 715	15 396 691	15 151 256	98	1 293 263	1 302 782	1 286 221
Remuneration Of Councillors	8 795 892	9 084 585	9 344 978	106	821 843	826 893	793 545
Depreciation	3 175 965	2 874 781	2 658 429	92	217 243	225 114	210 556
General Expenses - Other	53 495 884	63 785 287	52 177 268	98	4 224 925	2 865 458	6 138 635
Contracted Services			-	-			
Capital expenditure	6 103 087	8 875 469	676 430	8	28 999	69 619	111 050
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	167 794 062	88	14 018 137	12 700 762	15 906 280
SURPLUS / (DEFICIT)	0	0	215 937	0	-13 357 952	-11 189 188	-14 792 484

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
14/07/2025	14/07/2025	14/07/2025	14/07/2025

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FINANCE DEPARTMENT

CASH FLOW STATEMENT - FOR THE MONTH ENDED 30 JUNE 2025

Detail	Month 10 Apr	Month 11 May	Month 12 June
Opening Cash Balance	76 098 391.00	62 547 324	53 432 618
Add : Receipts			
- Revenue receipts (incl consumer debtors)			
- External loans received			
- Grants and subsidies		750 000	
- Public donations			
- Investments redeemed			
- Interest received	405 593	369 204	416 401
- Receipts from long-term debtors			
- Insurance claims			
- Statutory Receipts (incl VAT)		139 479	401 885
- Other	37 349	27 778	295 508
Sub-Total (Receipts)	442 942	1 286 461	1 113 795
Less : Payments			
- Salaries, wages and allowances	9 660 761	7 729 762	11 696 340
- Cash and creditor payments	4 333 248	2 671 405	6 066 232
- Capital payments			
- Investments made			
- External loans repaid			
- Statutory Payments (incl VAT)			
- Consumer deposits repaid			
- Other payments			
Sub-Total (Payments)	13 994 009	10 401 167	17 762 572
Closing Balance	62 547 324	53 432 618	36 783 841

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FINANCE DEPARTMENT

CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 31 MAY 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	686 967	1 700	5 400	12 200	3 368 380
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	140 665
Other	0		0	0	0
Total	686 967	1 700	5 400	12 200	3 509 045

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	686 967	1 700	5 400	12 200	3 368 380
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	686 967	1 700	5 400	12 200	3 509 045

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	-	416 401	-	-	416 401
Dividends Received	-	-	-	-	-
Income For Agency Services	-	-	-	-	-
Grants received - Operating	-	-	-	-	-
Grants received - Capital	-	-	-	-	-
Other Revenue	-	486 839	-	-	697 395
Gain on disposal of assets	-	-	-	-	-
Total Operating Revenue		903 239.97			1 113 796

OPERATING EXPENDITURE

Employee Cost - Wages & Salaries	2 004 016	1 992 785	1 599 520	1 769 953	7 366 274
Employee Cost - Company Contr.	282 351	408 112	276 052	319 706	1 286 221
Remuneration Of Councillors	793 545	-	-	-	793 545
Collection Costs					
Depreciation	71 948	44 264	64 725	29 618	210 556
Repairs and Maintenance		34 696	1 051		35 747
Interest - External Borrowings		10 937			10 937
External Borrowings					
Contracted Services					
Capital Expenditure	76 550	27 500	7 000		111 050
Grants and Subsidies Paid					
General Expenses - Other	1 809 817	954 871	3 224 793	138 217	6 091 951
Loss on disposal of assets					
Contributions from Provisions					-
Total Direct Operating Expenditure	5 038 227	3 473 164	5 173 142	2 257 493	15 906 280
SURPLUS / (DEFICIT)	-5 038 227	-2 569 924	-5 173 142	-2 257 493	-14 792 484

[illegible]ANCIAL RATIOS AS AT THE MONTH ENDED 31 MAY 20[illegible]

	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total
Total revenue as a percentage of total budget						
Total revenue	2 224 [illegible].96	37 430 042.56	660 185.12	1 511 574.50	1 113 796.07	166 617 261.61
Total budgeted revenue	189 754 [illegible].00	189 754 649.34	189 754 649.00	189 754 649.00	189 754 649.00	189 754 649.00
	1.17%	19.73%	0.35%	0.80%	0.59%	87.81%
Total operating expenditure as a percentage of total budget						
Total operating expenditure	14 725 [illegible].55	12 143 275.00	14 018 136.62	12 700 762.00	15 906 279.77	165 964 622.94
Total budgeted operating expenditure	180 879 1[illegible]1.00	180 879 181.00	180 879 181.00	180 879 181.00	180 879 181.00	169 927 170.00
	[illegible].14%	6.71%	7.75%	7.02%	8.79%	97.67%
Total capital budget as a percentage of total budget						
Total capital expenditure		-	28 999.00	69 619.00	111 050.00	645 850.99
Total budgeted capital expenditure	8 875 [illegible].00	8 875 469.00	8 875 469.00	8 875 469.00	8 875 469.00	8 103 087.00
	[illegible].00%	0.00%	0.33%	0.78%	1.25%	7.97%
Repairs and maintenance as a percentace of budgeted PPE						
Repairs and maintenance		47 644.63	349 952.76	153 132	35 746.95	834 242.49
Property, Plant and Equipment	8 875 [illegible].00	8 875 469.00	8 875 469.00	8 875 469.00	8 875 469.00	8 875 469.00
	0	0.536812534	0.039429213	0.017253415	0.004027613	9.40%
Cash/cost coverage ratio						
Cash and cashequivalents	52 703 [illegible].00	76 098 391.00	62 547 324.00	53 432 618.00	36 573 285.57	56 138 144.00
Trade payables	6 689 3[illegible].00	3 688 161.00	3 663 376.00	3 663 376.00	3 509 045.00	35 081 168.24
Accrued leave pay	8 807 0[illegible].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 8[illegible].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 4[illegible].00	193 496.00	193 496.00	193 496.00	193 496.00	193 496.00
Councillors salaries under payments	6 6[illegible].00	6 637.00	6 637.00	6 637.00	6 637.00	6 637.00
Unspent conditional grants	4 919 6[illegible]1.28	5 064 739.00	3 488 304.22	379 967.23	269 433.37	4 259 006.19
Current portion of Employee benefit obligation	744 0[illegible].00	744 000.00	744 000.00	744 000.00	744 000.00	744 000.00
Total current liabilities	23 381 0[illegible].28	20 524 960.00	18 923 740.22	15 815 403.23	15 550 538.37	51 112 234.43
	4[illegible].36%	26.97%	30.26%	29.60%	42.52%	91.05%
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	189 754 6[illegible].00	189 754 649.00	189 754 649.00	189 754 649.00	189 754 649.00	189 754 649.00