

THABO MOFUTSANYANA
DISTRICT MUNICIPALITY



SECTION 71



Old Parliament Building, 1 Mampoi Str, Phuthaditjhaba
Private Bag X810, Witsieshoek, 9870
058 718 1006/7

www.thabomofutsanyana.gov.za

FINANCE DEPARTMENT

MUNICIPAL FINANCE MANAGEMENT ACT - MONTHLY SECTION 71 REPORT

FOR THE FINANCIAL YEAR 2025/2026

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 31 JULY 2025

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



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FOR THE FINANCIAL YEAR 2025/2026

STATEMENT OF FINANCIAL PERFORMANCE - FOR THE MONTH ENDED 31 JULY 2025

Description	APPROVED BUDGET	REV/EXP YTD	% REV/EXP	Month 01 JUL
OPERATING REVENUE				
Interest Earned - Investments	6 780 199	405 227	6	405 227
Grants received - Operating				
***Equitable share	141 227 000	58 845 000	42	58 845 000
***Financial Management	2 300 000	-	-	-
***Extended Public Works Progr	1 968 000	-	-	-
***Rural Road assets Management	2 820 000	-	-	-
***Energy Efficiency & Demand	5 000 000	-	-	-
***Transport Education Training Authority		-	-	-
***Waste Management Grant		-	-	-
***Construction Education and Training authority (Admin Fee)		-	-	-
***SANBI Green Sebenza Grant		-	-	-
****Agri Seta Grant	750 000	-	-	-
****LGSETA Grant		-	-	-
Other Revenue	30 668 120	304 001	1	304 001
Gain on disposal of assets	-	-	-	-
Total Operating Revenue	191 513 319	59 554 228	31	59 554 228
OPERATING EXPENDITURE				
Employee Cost - Wages & Salaries	94 491 076	7 247 247	8	7 247 247
Employee Cost - Company Contr.	17 194 135	1 313 676	8	1 313 676
Remuneration Of Councillors	8 922 004	761 623	9	761 623
Depreciation	2 994 915	200 960	7	200 960
General Expenses - Other	57 991 190	3 966 858	7	3 966 858
Contracted Services	-	-	-	-
Capital expenditure	9 920 000	480 473	5	480 473
Establishment of Disaster Center	-	-	-	-
Grants and Subsidies Paid	-	-	-	-
****Maluti-A-Phofung	-	-	-	-
****Dihlabeng	-	-	-	-
****Setsoto	-	-	-	-
****Phumelela	-	-	-	-
****Nketoana	-	-	-	-
****Mantsopa	-	-	-	-
Total Operating Expenditure	191 513 320	13 970 836	7	13 970 836
SURPLUS / (DEFICIT)	-1	45 583 392	24	45 583 392

Prepared by

Ms R S Mokoaleli

Budget Officer

13 / 08 / 2025

1st Review by:

Mrs. S J Khiba

Budget Accountant

13 / 08 / 2025

2nd Review by:

Mr. TL Lephato

Manager Financial Accounting

13 / 08 / 2025

Approved by:

Mr. MD Mhlahlo

Chief Financial Officer

13 / 08 / 2025



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CASH FLOW STATEMENT - FOR THE MONTH ENDED 31 JULY 2025

Detail	Month 1 July	Month 2 Aug	Month 3 Sept
Opening Cash Balance	36 783 841		
Add : Receipts			
- Revenue receipts (incl consumer debtors)			
- External loans received			
- Grants and subsidies	58 845 000		
- Public donations			
- Investments redeemed			
- Interest received	405 227		
- Receipts from long-term debtors			
- Insurance claims			
- Statutory Receipts (incl VAT)			
- Other	103 041		
Sub-Total (Receipts)	59 353 268	-	-
Less : Payments			
- Salaries, wages and allowances	7 728 067		
- Cash and creditor payments	6 761 411		
- Capital payments			
- Investments made			
- External loans repaid			
- Statutory Payments (incl VAT)			
- Consumer deposits repaid			
- Other payments			
Sub-Total (Payments)	14 489 478	-	-
Closing Balance	81 647 631	-	-



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CREDITORS AGE ANALYSIS - FOR THE MONTH ENDED 31 JULY 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	1 739 253	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	142 511	17 600	0	34 900	3 536 090
Auditor General	0	0	0	0	0
Retention Creditors	0	0	0	0	140 665
Other	0	0	0	0	0
Total	1 881 764	17 600	0	34 900	3 676 755

Podbieskie Attorney	0	0	0	0	0
Trade & Other Creditors	1 881 764	17 600	0	34 900	3 536 090
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	1 881 764	17 600	0	34 900	3 676 755

SUMMARY STATEMENT OF FINANCIAL PERFORMANCE PER DEPARTMENT

DETAILS	Executive & Council	Finance & Admin	Planning And Development	Community & Social Services	Total
RSL - Turnover	-	-	-	-	-
RSL - Remuneration	-	-	-	-	-
Interest Earned - Investments	-	405 227	-	-	405 227
Dividends Received	-	-	-	-	-
Income For Agency Services	-	-	-	-	-
Grants received - Operating	-	58 845 000	-	-	58 845 000
Grants received - Capital	-	-	-	-	-
Other Revenue	-	304 001	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total Operating Revenue		59 554 227.67			59 250 227

OPERATING EXPENDITURE

Employee Cost - Wages & Salaries	2 018 933	2 077 053	1 550 396	1 600 865	7 247 247
Employee Cost - Company Contr.	283 629	411 621	280 623	337 803	1 313 676
Remuneration Of Councillors	761 623	-	-	-	761 623
Collection Costs	-	-	-	-	-
Depreciation	67 736	39 395	66 510	27 319	200 960
Repairs and Maintenance	-	179 100	-	-	179 100
Interest - External Borrowings	-	13 481	-	-	13 481
External Borrowings	-	-	-	-	-
Contracted Services	-	-	-	-	-
Capital Expenditure	-	480 473	-	-	480 473
Grants and Subsidies Paid	-	-	-	-	-
General Expenses - Other	1 457 112	1 373 097	1 042 447	80 719	3 774 276
Loss on disposal of assets	-	-	-	-	-
Contributions from Provisions	-	-	-	-	-
Total Direct Operating Expenditure	4 589 033	4 574 222	2 939 976	2 046 706	13 970 836

SURPLUS / (DEFICIT)

-4 589 033	54 980 006	-2 939 976	-2 046 706	45 279 391
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FINANCIAL RATIOS AS AT THE MONTH ENDED 31 JULY 2025

Jul-25 Total

Total revenue as a percentage of total budget

Total revenue	59 554 227.67	59 554 227.67
Total budgeted revenue	191 513 318.75	191 513 318.75
	31.10%	31.10%

Total operating expenditure as a percentage of total budget

Total operating expenditure	13 970 835.93	13 970 835.93
Total budgeted operating expenditure	181 593 319.00	181 593 319.00
	7.69%	7.69%

Total capital budget as a percentage of total budget

Total capital expenditure	480 473.16	480 473.16
Total budgeted capital expenditure	9 920 000.00	9 920 000.00
	0.0484	4.84%

Repairs and maintenance as a percentage of budgeted PPE

Repairs and maintenance	179 100.23	179 100.23
Property, Plant and Equipment	9 920 000.00	8 875 469.00
	2%	2.02%

Cash/cost coverage ratio

Cash and cash equivalents	81 647 630.59	81 647 630.59
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Trade payables

Accrued leave pay	5 611 019.44	5 611 019.44
Accrued bonus	8 807 062.00	8 807 062.00

UIF Over deducted from employees

Councillors salaries under payments	-	-
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Unspent conditional grants

Current portion of Employee benefit obligation	4 409.63	4 409.63
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Total current liabilities

	14 422 491.07	14 422 491.07
	17.66%	17.66%

Unauthorised, Irregular, Fruitless and Wasteful expenditure as a percentage of total budget

Unauthorised expenditure	-	-
Irregular expenditure	-	-
Fruitless and wasteful expenditure	-	-

Total UIF&W

	178 030 256.04	189 754 649.00
	0%	