

Municipal In-year reports & supporting tables

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Preparation Instructions

Municipality Name: FS194 Maluti-a-Phofung ▼

Municipal Entity Name: **Maluti Water (Pty) Ltd**

CFO Name: **MAPETLA**

Tel: **011-9954590** Fax:

E-Mail:

Reporting period: Mid-Year Assessment ▼

MTREF: 2025 ▼

Budget Year: 2025/26

Printing Instructions

Showing / Hiding Columns

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Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Submission

Export Data to Data File

Maluti Water (Pty) Ltd - Table F4 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Vote Description	Ref	2023/24	Current Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		27 569	-	-	23 972	-
Trade and other receivables from exchange transactions		478 414	-	-	585 384	-
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		144	-	-	144	-
Inventory		3 578	-	-	3 683	-
VAT		52 019	-	-	52 037	-
Other current assets		(24)	-	-	(24)	-
Total current assets		561 701	-	-	665 196	-
Non current assets						
Investments						
Investment property						
Property, plant and equipment		8 643	-	-	8 643	-
Biological assets						
Living and non-living resources						
Heritage assets						
Intangible assets		-	-	-	-	-
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(144)	-	-	(144)	-
Other non-current assets						
Total non current assets		8 499	-	-	8 499	-
TOTAL ASSETS		570 200	-	-	673 695	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		362	-	-	362	-
Trade and other payables from exchange transactions		753 011	(177 278)	(177 278)	1 113 881	(177 278)
Trade and other payables from non-exchange transactions		13 685	-	-	13 685	-
Provision		2 002	-	-	2 002	-
VAT		72 120	-	-	73 868	-
Other current liabilities		-	-	-	-	-
Total current liabilities		841 181	(177 278)	(177 278)	1 203 799	(177 278)
Non current liabilities						
Financial liabilities		320	-	-	320	-
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		320	-	-	320	-
TOTAL LIABILITIES		841 501	(177 278)	(177 278)	1 204 119	(177 278)
NET ASSETS	1	(271 300)	177 278	177 278	(530 424)	177 278
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		65 575	-	-	71 503	-
Reserves		(212 934)	-	-	(212 934)	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1	(147 359)	-	-	(141 431)	-

References

1. Net assets must balance with Total Community Wealth/Equity

Maluti Water (Pty) Ltd - Table F5 Monthly Budget Statement - Cash Flows - Mid-Year Assessment

Description	Ref	2023/24	Current Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	-	-	6 756	191 195	-	191 195	#DIV/0!	-
Interest		-	-	-	-	-	-	-	-	-
Dividends paid		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	6 756	191 195	-	191 195	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	6 756	191 195	-	191 195	#DIV/0!	-
Cash/cash equivalents at the beginning of year	2	21 708	-	-	-	23 972	-	23 972	#DIV/0!	23 972
Cash/cash equivalents at the end of year	2	21 708	-	-	6 756	215 167	-	215 167	#DIV/0!	23 972

Maluti Water (Pty) Ltd - Supporting Table F1 Entity Material variance explanation - Mid-Year Assessment

Description	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
R thousands				
Revenue items				
Client elected not to populate this sheet				
Expenditure items				
Client elected not to populate this sheet				
Financial Position				
Client elected not to populate this sheet				
Capital Expenditure items				
Client elected not to populate this sheet				
Cash flow items				
Client elected not to populate this sheet				
Suppliers and employees				
Capital assets				
Measurable performance				
Client elected not to populate this sheet				
Total variance				

Maluti Water (Pty) Ltd - Supporting Table F2 Entity Financial and non-financial indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2023/24	Current Year 2024/25		
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual
<u>Borrowing Management</u>						
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		0.1%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0.0%	0.1%	0.1%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		(0.2%)	0.0%	0.0%	(0.2%)
Gearing	Long Term Borrowing/ Funds & Reserves					
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities		66.8%	0.0%	0.0%	55.3%
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		66.8%	0.0%	0.0%	55.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.3%	0.0%	0.0%	2.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		72345625.6%	0.0%	0.0%	0.0%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1				
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2				
Employee costs	Employee costs/Total Revenue - capital revenue		24284722.2%	55433.2%	55433.2%	0.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	50.8%	50.8%	0.0%
<u>Financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%

References

1. Delete if not an electricity entity
2. Delete if not an water entity

Maluti Water (Pty) Ltd - Supporting Table F3 Entity Aged debtors - Mid-Year Assessment

Detail	NT Code	Current Year 2024/25									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
Debtors Age Analysis By Income Source	1100												
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-	
Receivables from Non-exchange Transactions - Property Rates	1400										-	-	
Receivables from Exchange Transactions - Waste Water Management	1500										-	-	
Receivables from Exchange Transactions - Waste Management	1600										-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-	
Interest on Arrear Debtor Accounts	1810										-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820										-	-	
Other	1900										-	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-
2023/24 - totals only											-	-	-
Debtors Age Analysis By Customer Group	2100												
Organs of State	2200										-	-	
Commercial	2300										-	-	
Households	2400										-	-	
Other	2500										-	-	
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Maluti Water (Pty) Ltd - Supporting Table F4 Entity Aged creditors - Mid-Year Assessment

Detail	NT Code	Current Year 2024/25								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900									-
Medical Aid deductions	0950									-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-

Notes

Material increases in value of creditors' categories compared to previous month to be explained

Maluti Water (Pty) Ltd - Supporting Table F7 Entity monthly actuals & revised targets - Mid-Year Assessment

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget								
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source															
(National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Proceeds on Disposal of Fixed and Intangible Assets)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type															
Employee related costs	-	(76 246)	(60 708)	(10 737)	(36 761)	(6 756)	-	-	-	-	-	-	191 208	-	-
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	2	1	10	1	-	-	-	-	-	-	-	(13)	-	-
Cash Payments by Type	-	(76 244)	(60 707)	(10 727)	(36 761)	(6 756)	-	-	-	-	-	-	191 195	-	-
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	-	(76 244)	(60 707)	(10 727)	(36 761)	(6 756)	-	-	-	-	-	-	191 195	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	76 244	60 707	10 727	36 761	6 756	-	-	-	-	-	-	(191 195)	-	-
Cash/cash equivalents at the monthly/year begin:	23 985	23 985	100 229	160 936	171 663	208 424	215 180	215 180	215 180	215 180	215 180	215 180	23 985	23 985	23 985
Cash/cash equivalents at the monthly/year end:	23 985	100 229	160 936	171 663	208 424	215 180	215 180	215 180	215 180	215 180	215 180	23 985	23 985	23 985	23 985

References

1. Note that SF7 is deliberately not linked to Table F2 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. .

<i>Unspecified</i>								-		
Computer Equipment	-	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources	-	-	-	-	-	-	-	-		-
Mature	-	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature	-	-	-	-	-	-	-	-		-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on new assets	-	-	-	-	-	-	-	-		-

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

|

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	368	368	-	-	184	184	100.0%	368
Computer Equipment	-	368	368	-	-	184	184	100.0%	368

Furniture and Office Equipment	-	363	363	-	-	181	181	100.0%	363
Furniture and Office Equipment	-	363	363	-	-	181	181	100.0%	363
Machinery and Equipment	16	19 781	19 781	-	1	9 891	9 890	100.0%	19 781
Machinery and Equipment	16	19 781	19 781	-	1	9 891	9 890	100.0%	19 781
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	237	23 167	23 167	-	22	11 584	11 562	99.8%	23 167

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

|

Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Depreciation	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

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Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources	-	-	-	-	-	-	-	-	-
Mature									
Policing and Protection									
Zoological plants and animals									
Immature									
Policing and Protection									
Zoological plants and animals									
Total Capital Expenditure on upgrading of existing assets	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

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