

***THE PROVINCE OF
GAUTENG***



***DIE PROVINSIE VAN
GAUTENG***

Provincial Gazette Provinsiale Koerant

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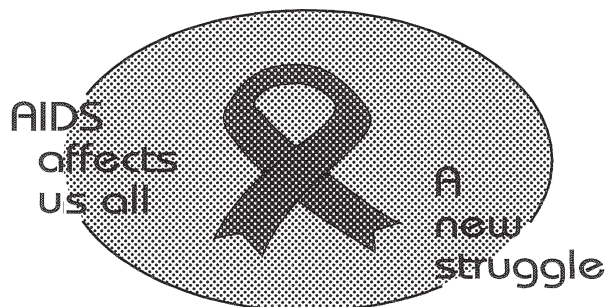
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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 115 OF 2024

PUBLICATION OF THE GAUTENG CONSOLIDATED STATEMENT ON THE STATE OF MUNICIPAL BUDGETS FOR THE QUARTER ENDED 31 DECEMBER 2023.

1. Section 71(7) of the MFMA requires the Provincial Treasury to publish a consolidated statement on the state of municipal budgets per municipality in the province, within 30 days after the end of each quarter.
2. The publication is based on the numbers as reported by all the municipalities in the Province, which the provincial treasury extracted from the National Treasury Local Government Database.
3. We have noted some discrepancies in the numbers which is mainly attributed to some municipalities still experiencing challenges with the implementation of the 'Municipal Standard Chart of Accounts' and related processes. Reporting is however a continuous process and municipalities are always requested to correct these discrepancies in subsequent reporting periods and thereby increasing the credibility of the reporting data strings.
4. In particular, the 'Monthly Budget Statements' from the National Treasury Local Government Database does not provide a complete set of information on cash flow position of municipalities and some municipalities reported distorted information in respect of their capital budgets and monthly Grant Reporting.
5. This publication is hereby made by the Gauteng Provincial Treasury in compliance with section 71(7) of the MFMA.



Ms. Ncumisa Mnyani
Head of Department
Gauteng Provincial Treasury
Date: 01 February 2024

Monthly Budget Statements

**Consolidated Municipal Budgets Performance Report for
the period ending 31 December 2023**



GGT2030
GROWING GAUTENG TOGETHER

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A. Background and Introduction

1. Gauteng Province: List of municipalities

No.	District	Municipality	Category
1	Ekurhuleni	City of Ekurhuleni	A
2	Johannesburg	City of Johannesburg	A
3	Tshwane	City of Tshwane	A
4	Sedibeng	Emfuleni Local Municipality	B
5	Sedibeng	Lesedi Local Municipality	B
6	Sedibeng	Midvaal Local Municipality	B
7	Sedibeng	Sedibeng District Municipality	C
8	West Rand	Merafong City Local Municipality	B
9	West Rand	Mogale City Local Municipality	B
10	West Rand	Rand West City Local Municipality	B
11	West Rand	West Rand District Municipality	C

2. The municipal reporting timeline

1	2	3	4	5	6	7	8	9	10	11	12
Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
											

- The quarterly municipal reporting is always 1 month in arrears (late) as each month municipalities submit performance reports 10 working days after the end of each month. e.g., the December 2023 reports were due on 15th of January 2024.
- The MSCOA data strings submissions in this report is also as at 31 December 2023 to align with the reporting period although the submission report is available daily.

B. The 2023/24 Annual Budgets - Overview

3. Total Aggregated Annual Budget for the 2023/24 financial year in R'000.

Municipality R'000	Operating Revenue	Operating Expenditure	Surplus/ (Decifit)
CoE	55,326,542	54,925,439	401,103
CoJ	75,393,870	73,299,518	2,094,352
CoT	44,704,931	44,617,378	87,553
Emfuleni LM	7,960,575	7,634,265	326,310
Lesedi LM	1,209,418	1,327,781	(118,363)
Merafong LM	2,248,908	2,249,266	(358)
Midvaal LM	1,694,996	1,801,035	(106,038)
Mogale City LM	3,942,644	4,066,603	(123,959)
Rand West City LM	2,727,261	2,726,621	640
Sedibeng DM	408,337	423,072	(14,735)
West Rand DM	303,828	372,141	(68,314)
Total	195,921,310	193,443,119	2,478,191

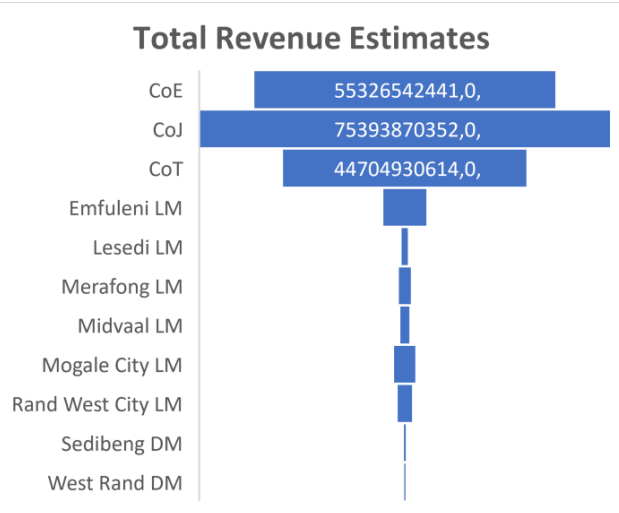
4. Total Aggregated Operating Revenue for the 2023/24 financial year.

Operating Revenue R'000	Main appropriation	Adjusted Budget	Size	Ranking
Service charges - Electricity	70,019,681	70,019,681	36%	1
Property rates	37,538,074	37,538,074	19%	2
Service charges - Water	24,450,662	24,450,662	12%	3
Transfer and subsidies - Operational	23,296,082	23,296,082	12%	4
Other revenue	13,478,496	13,478,496	7%	5
Service charges - Waste Water Management	12,799,951	12,799,951	7%	6
Service charges - Waste Management	6,878,421	6,878,421	4%	7
Interest earned from Receivables	2,737,577	2,737,577	1%	8
Fines, penalties and forfeits	2,463,764	2,463,764	1%	9
Rental from Fixed Assets	920,824	920,824	0%	10
Agency services	527,602	527,602	0%	11
Licences or permits	403,128	403,128	0%	12
Interest earned from Current and Non Current Assets	407,050	407,050	0%	13
Licence and permits			0%	14
Dividends	-	-	0%	15
Total	195,921,310	195,921,310	100%	

- Electricity is the biggest revenue source for municipalities followed by property rates.
- Other revenue distorts the reporting as it includes traffic fines which are significantly impaired under expenses.
- Revenue from waste management seems small and may be an opportunity for increased revenue.

5. Total Aggregated Operating Revenue per municipality for the 2023/24 financial year.

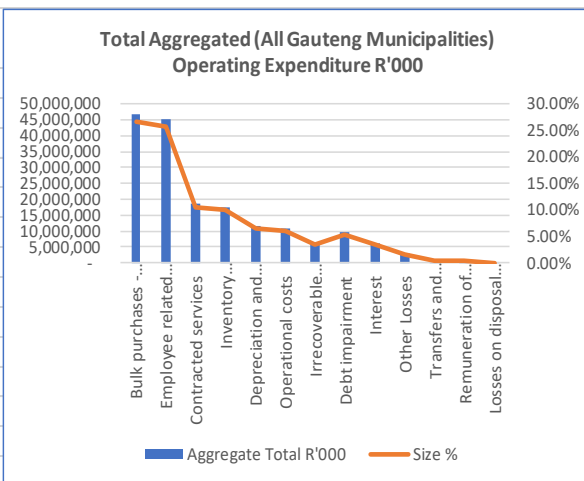
Municipality R'000	Operating Revenue	% of Total
CoE	55,326,542	28%
CoJ	75,393,870	38%
CoT	44,704,931	24%
Emfuleni LM	7,960,575	4%
Lesedi LM	1,209,418	1%
Merafong LM	2,248,908	1%
Midvaal LM	1,694,996	1%
Mogale City LM	3,942,644	2%
Rand West City LM	2,727,261	1%
Sedibeng DM	408,337	0
West Rand DM	303,828	0
Total	195,921,310	100%



- Metropolitan municipalities' budgets make up the bulk of the aggregated budget (R175.425 billion).
- City of Johannesburg has the biggest budget (R75.393 billion) with Ekurhuleni the 2nd biggest and Tshwane the 3rd biggest.
- Delegated municipalities consolidated budget is at R20.495 billion for the 2023/24 budget year.
- Amongst the delegated municipalities, Emfuleni LM has the biggest of R7.960 billion followed by Mogale City LM with a budget of R3.942 billion.
- The two district municipalities have the smallest operating revenue budgets, mainly because they do not provide basic services (e.g. water and electricity) to communities.

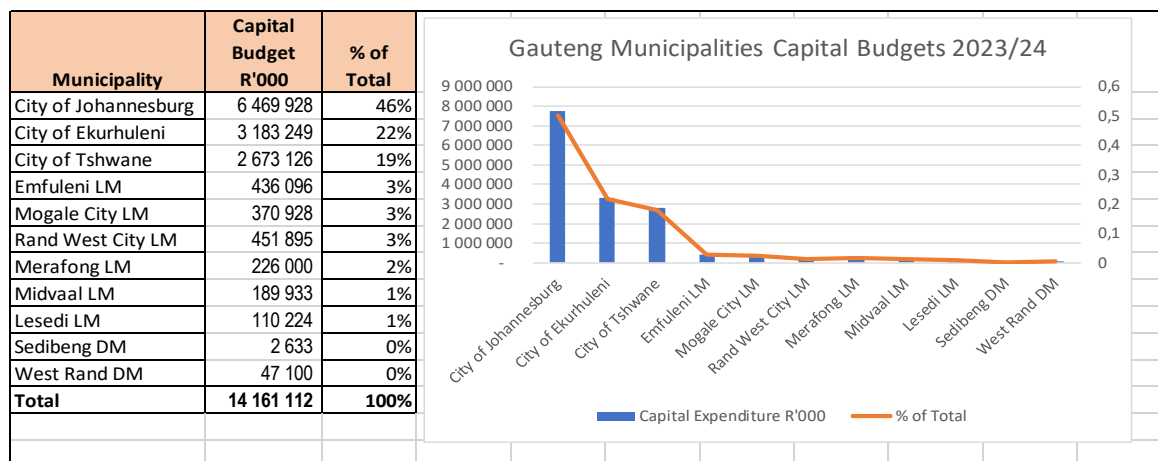
6. Total Aggregated Operating Expenditure for the 2023/24 financial year

Operating Expenditure Items	Aggregate Total R'000	Size %	Ranking
Bulk purchases - electricity	54,983,974	28.4%	1
Employee related costs	48,645,293	25.1%	2
Contracted services	18,634,303	9.6%	3
Inventory consumed	19,734,336	10.2%	4
Depreciation and amortisation	12,014,441	6.2%	5
Operational costs	10,834,387	5.6%	6
Debt impairment	19,798,351	10.2%	7
Irrecoverable debts written off	382,501	0.2%	8
Interest	5,441,731	2.8%	9
Other Losses	2,061,869	1.1%	10
Transfers and subsidies	911,542	0.5%	11
Remuneration of councillors		0.0%	12
Losses on disposal of Assets	390	0.0%	13
Total	193,443,119	100.0%	



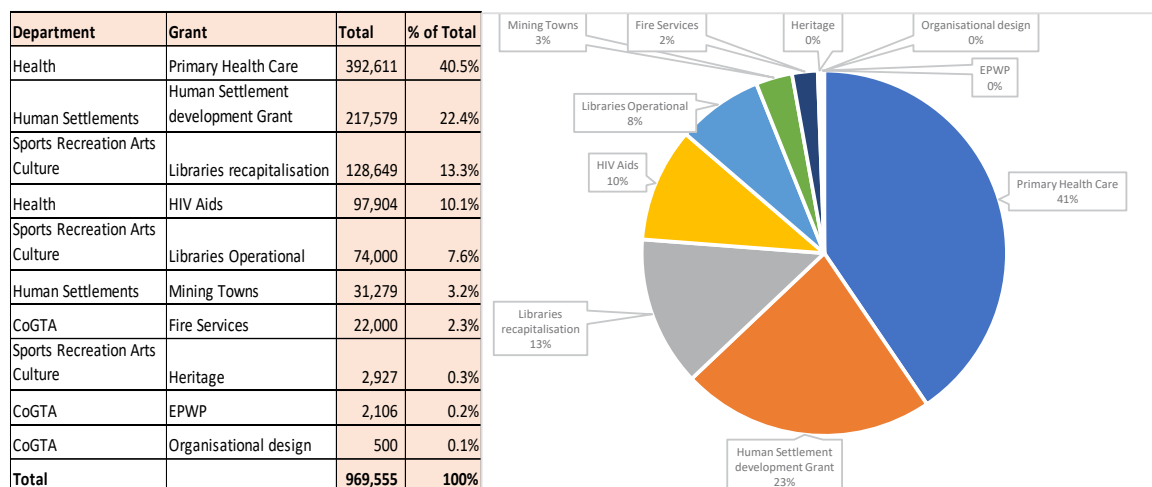
- Bulk purchases make up the bulk of the budget (R54.983 billion) or 28.4% of the total budget followed by 'Employee Related Costs' at (R48.684 billion) or 25.1%.
- The total employee related costs percentage or ratio of 25.1% is still well within the norm of 30 – 35%.
- We have noted that 'Contracted services' which include the hiring of consultants, is still high at almost R18.634 billion.
- It should be noted that 'Depreciation' and 'Debt impairment' are non-cash items which must be cash backed.

7. Total Aggregated Capital Budgets for the 2023/24 financial year



- Note that the capital budgets figures received from municipalities may differ with information from 'GoMuni'.
- The metropolitan municipalities' capital budgets are significant in size (R12.638 billion) compared to that of the delegated municipalities' constituting a capital budget of R1.785 billion.
- We have noted though that the conditional grant funding from government constitute the bulk of the funding sources for capital projects.

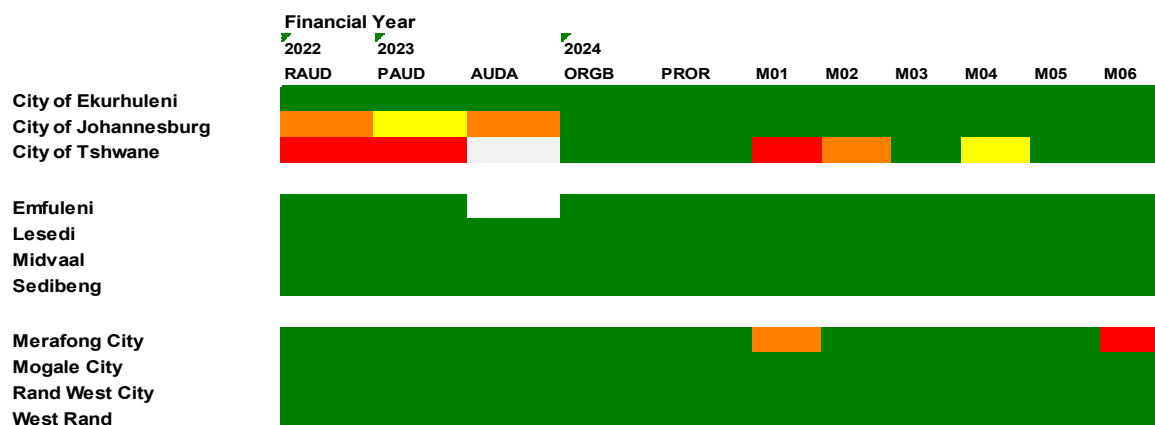
8. Total Aggregated Provincial Allocations to Municipalities for the 2023/24 financial year



- The total adjusted provincial allocations for the 2023/24 financial year amounts to R969.555 million with the biggest allocations in respect of 'Primary Health Care' from Health, 'Human Settlements' and 'Sport Recreation Arts and Culture'.
- The Department of Health published the biggest allocations of R490,515 million in respect of 'Primary Health Care (R392,611 mil) and HIV/Aids (R97,904 mil).

C. In-Year Report – Period ended 31 December 2023

9. Municipal Chart of Accounts (MSCOA) reporting progress



Data Source: NT LG Database – January 2024

- The level of compliance with the data strings have significantly improved compared to previous financial years and the previous months.

- b) The Gauteng Provincial Treasury on the 1st of September 2022, appointed 2 x MSCOA Technical Advisors to support municipalities with the implementation of the MSCOA regulations and the result of this initiative is already visible with the improved data string submissions.
- c) We however still observe some challenges with the implementation of the reform by our municipalities. Some of these challenges include the following:
- Establishment or reviving of the mSCOA Steering Committees at Municipalities.
 - The development of MSCOA Road Maps (strategic plans) as per MFMA Budget Circular No. 98.
 - Systems challenges at Merafong, City of Tshwane and Mogale City and capacity building required at municipalities.
 - Challenges with the accounting treatment of 'Inventory Water as per GRAP12';
 - Data strings being manually populated, and C-Schedules not extracted from the financial systems.
 - The lack of timeous implementation of recommendations after monthly data string analysis by the provincial treasury to improve credibility of data strings.
- d) We are making small strides and some of the initiatives and progress include amongst other:
- the development of mSCOA support plans for each municipality in line with the National mSCOA Strategy and baseline assessments; and
 - the development of the mSCOA training and capacity building training material for all Gauteng municipalities.

10. Total Aggregated Operating Revenue as at 31 December 2023: Actual against Budget

R thousands	2023/24									
	Budget		M01 July	M02 August	M03 September	M04 October	M05 November	M06 December	Year to Date	
	Main appropriation	Adjusted Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total Expenditure as % of main appropriation
Operating Revenue										
Exchange Revenue	123,433,597	123,433,597	7,664,246	8,693,829	16,233,150	9,612,475	11,623,764	9,437,918	63,265,382	51%
Service charges - Electricity	70,019,681	70,019,681	4,185,037	4,467,489	9,442,764	4,548,480	6,014,409	4,701,802	33,359,982	48%
Service charges - Water	24,450,662	24,450,662	1,403,253	2,013,217	2,841,721	2,360,748	2,689,170	2,070,497	13,378,605	55%
Service charges - Waste Water Management	12,799,951	12,799,951	886,340	1,054,540	1,359,380	1,552,974	1,269,504	1,172,575	7,295,313	57%
Service charges - Waste Management	6,878,421	6,878,421	460,823	411,949	1,091,876	626,288	761,635	564,282	3,916,853	57%
Sale of Goods and Rendering of Services	2,952,712	2,952,712	196,271	191,200	234,119	(213,617)	229,501	70,287	707,760	24%
Agency services	527,602	527,602	33,792	42,130	42,968	39,658	39,243	47,272	245,063	46%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2,737,577	2,737,577	373,412	335,996	966,259	524,075	413,659	227,308	2,840,707	104%
Interest earned from Current and Non Current Assets	407,050	407,050	21,160	33,042	49,067	34,101	37,681	83,472	258,522	64%
Dividends	-	-	-	-	15	10	-	-	25	-
Rent on Land	188	188	30	30	29	30	34	30	182	97%
Rental from Fixed Assets	920,636	920,636	38,016	38,691	43,857	40,813	53,317	38,893	253,587	28%
Licence and permits	21,258	21,258	479	231	319	419	375	125	1,948	9%
Operational Revenue	1,717,860	1,717,860	65,634	105,316	160,775	98,495	115,238	461,376	1,006,834	59%
Non-Exchange Revenue	72,487,713	72,487,713	9,489,507	4,036,105	8,884,778	4,787,023	5,730,806	12,151,942	45,080,162	62%
Property rates	37,538,074	37,538,074	2,370,418	2,204,805	5,255,567	3,491,755	4,238,644	3,060,367	20,621,556	55%
Surcharges and Taxes	343,674	343,674	29,087	24,916	34,123	29,256	34,323	25,040	176,745	51%
Fines, penalties and forfeits	2,463,764	2,463,764	29,145	114,665	151,776	22,527	117,912	44,741	480,767	20%
Licences or permits	381,870	381,870	28,293	34,536	35,418	42,944	40,596	25,680	207,467	54%
Transfer and subsidies - Operational	23,296,082	23,296,082	6,953,390	626,341	2,424,950	669,523	850,289	7,026,756	18,551,250	80%
Interest	644,323	644,323	47,598	54,238	81,260	161,269	405,274	119,029	868,668	135%
Fuel Levy	7,306,081	7,306,081	-	943,598	862,674	319,894	-	1,795,573	3,921,738	54%
Operational Revenue	507,892	507,892	31,462	32,059	34,792	34,573	47,942	54,806	235,634	46%
Gains on disposal of Assets	5,954	5,954	128	2,049	848	439	212	96	3,771	63%
Other Gains	-	-	(14)	(1,101)	3,369	14,843	(4,386)	(145)	12,566	-
Discontinued Operations	-	-	0	-	-	-	-	-	0	-
Total	195,921,310	195,921,310	17,153,753	12,729,934	25,117,928	14,399,498	17,354,571	21,589,860	108,345,544	55%

Notes:

- The aggregated reported performance of 55.3% compared to the budget, which is an acceptable performance for the first half of the financial year. Some other individual revenue items were however reported below the straight-line average.

11. Total Aggregated Operating Expenditure: Actual against Budget

R thousands	2023/24									
	Budget		M01 July	M02 August	M03 September	M04 October	M05 November	M06 December	Year to Date	
	Main appropriation	Adjusted Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total Expenditure as % of main appropriation
Operating Expenditure										
Employee related costs	47,923,127	47,923,127	2,682,898	2,836,543	5,709,119	3,786,861	5,352,373	3,639,937	24,007,730	50%
Remuneration of councillors	722,166	722,166	41,692	43,706	79,102	74,325	67,664	54,793	361,282	50%
Bulk purchases - electricity	54,983,974	54,983,974	4,376,041	5,358,743	2,507,540	7,992,321	9,865,674	2,864,538	32,964,858	60%
Inventory consumed	19,734,336	19,734,336	4,838,134	1,116,720	2,120,153	(1,087,909)	2,765,410	1,830,995	11,583,502	59%
Debt impairment	19,798,351	19,798,351	812,529	1,002,246	1,675,735	2,634,004	2,226,396	2,078,813	10,429,723	53%
Depreciation and amortisation	12,014,441	12,014,441	416,350	417,518	475,717	428,824	427,993	489,030	2,655,433	22%
Interest	5,441,731	5,441,731	284,727	490,098	513,343	622,789	304,601	922,592	3,138,150	58%
Contracted services	18,634,303	18,634,303	457,144	887,557	1,493,973	1,590,252	2,228,158	1,901,697	8,558,782	46%
Transfers and subsidies	911,542	911,542	221,177	467,679	545,879	290,091	461,190	883,006	2,869,022	315%
Irrecoverable debts written off	382,501	382,501	(67,858)	117,582	168,871	(76,160)	17,626	4,487	164,548	43%
Operational costs	10,834,387	10,834,387	655,701	1,057,618	942,267	1,040,278	1,613,056	920,594	6,229,514	57%
Losses on disposal of Assets	390	390	283	15,737	2,731	168	2,301	113	21,334	5465%
Other Losses	2,061,869	2,061,869	258,044	244,438	234,377	259,290	244,615	234,341	1,475,104	72%
Total	193,443,119	193,443,119	14,976,863	14,056,186	16,468,806	17,555,132	25,577,057	15,824,936	104,458,981	54%

Notes:

- The overall reported performance stands at 54%, just surpassing the 50% target set for the first six months. Many expenditure line items are noted to exceed the 50% target for the same period, with loss on disposal of assets being significantly high against the budget figure.

12. Total Budget, Actuals and Surplus / Deficits

R thousands	2023/24									
	Budget		M01 July	M02 August	M03 September	M04 October	M05 November	M06 December	Year to Date	
	Main appropriation	Adjusted Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total Expenditure as % of main appropriation
Operating Revenue	195,921,310	195,921,310	17,153,753	12,729,934	25,117,928	14,399,498	17,354,571	21,589,860	108,345,544	55%
Operating Expenditure	193,443,119	193,443,119	14,976,863	14,056,186	16,468,806	17,555,132	25,577,057	15,824,936	104,458,981	54%
Surplus/(deficits)	2,478,191	2,478,191	2,176,890	(1,326,253)	8,649,122	(3,155,634)	(8,222,487)	5,764,924	3,886,563	

Notes:

- The Gauteng municipalities have reported a consolidated surplus of R3.886 billion as at 31 December 2023.

13. Total Aggregated Capital Budget: Actual expenditure to date

R thousands	2023/24									
	Budget		M01 July	M02 August	M03 September	M04 October	M05 November	M06 December	Year to Date	
	Main appropriation	Adjusted Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total Expenditure as % of main appropriation
Capital Revenue and Expenditure										
Source of Finance	21,129,381	21,129,381	307,141	532,086	569,729	715,652	908,425	912,304	3,945,337	18.67%
National Government	8,074,671	8,074,671	125,235	231,022	271,267	342,764	602,206	520,073	2,092,567	25.92%
Provincial Government	165,925	165,925	193	2,360	11,823	21,147	24,663	4,496	64,682	38.98%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE,PC,...)	392,372	392,372	23,761	6,798	25,339	32,129	33,623	56,093	177,743	45.30%
Transfers recognised - capital	8,632,968	8,632,968	149,189	240,179	308,429	396,041	660,492	580,662	2,334,992	27.05%
Borrowing	2,574,780	2,574,780	130,468	175,855	76,966	189,318	99,987	155,639	828,234	32.17%
Internally generated funds	9,921,633	9,921,633	27,483	116,051	184,334	130,294	147,946	176,002	782,111	7.88%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	14,423,413	14,423,413	307,141	532,086	558,121	715,664	908,425	913,271	3,021,437	20.95%
Municipal governance and administration	1,216,044	1,216,044	2,924	8,055	7,756	21,427	58,191	3,284	98,354	8.09%
Executive and Council	90,731	90,731	-	13	154	909	14,832	59	15,909	17.53%
Finance and administration	1,124,213	1,124,213	2,924	8,041	7,602	20,518	43,359	3,225	82,445	7.33%
Internal audit	1,100	1,100	-	-	-	-	-	-	-	0.00%
Community and Public Safety	3,530,413	3,530,413	25,773	54,433	208,391	117,860	193,771	194,652	600,228	17.00%
Community and Social Services	401,716	401,716	1,644	8,529	11,305	13,107	10,009	22,047	44,595	11.10%
Sport And Recreation	100,533	100,533	2	3,812	5,231	17,776	6,498	12,485	33,318	33.14%
Public Safety	90,544	90,544	97	(126)	24,968	2,707	(22,012)	31,450	5,625	6.21%
Housing	2,784,447	2,784,447	24,031	40,292	166,896	81,538	202,574	115,984	515,331	18.51%
Health	153,173	153,173	-	1,926	-	2,732	(3,299)	12,687	1,359	0.89%
Economic and Environmental Services	3,462,899	3,462,899	34,082	74,630	143,261	105,554	147,807	202,405	505,333	14.59%
Planning and Development	718,524	718,524	27,081	17,782	23,071	13,165	22,776	30,857	103,876	14.46%
Road Transport	2,715,375	2,715,375	7,000	56,398	120,190	92,126	124,783	171,548	400,498	14.75%
Environmental Protection	29,000	29,000	-	450	-	262	247	-	959	3.31%
Trading Services	6,091,041	6,091,041	240,111	392,246	189,528	462,271	485,639	498,228	1,768,796	29.06%
Energy sources	2,910,575	2,910,575	101,626	299,430	66,168	193,448	219,108	285,601	879,781	30.23%
Water Management	2,004,505	2,004,505	35,024	35,996	66,797	157,594	151,504	138,702	446,915	22.30%
Waste Water Management	942,414	942,414	100,375	52,762	47,645	92,131	103,639	60,670	396,552	42.08%
Waste Management	233,548	233,548	3,086	4,058	8,918	19,099	11,388	13,255	46,549	19.93%
Other	123,016	123,016	4,250	2,722	9,185	8,552	23,017	14,701	47,726	38.80%

Notes:

- The aggregated reported capital expenditure year to date is very low at 18.7% as at Quarter 1, compared to the expected 50% mark performance for the first half of the financial year.

14. Total Aggregated Outstanding Debtors

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	2,203,064	6.0%	1,231,430	3.3%	1,200,073	3.3%	32,283,479	87.4%	36,918,045	31.2%
Trade and Other Receivables from Exchange Transactions - Electricity	2,885,926	16.6%	1,050,085	6.1%	664,600	3.8%	12,756,130	73.5%	17,356,741	14.7%
Receivables from Non-exchange Transactions - Property Rates	2,171,093	9.3%	963,900	4.1%	827,846	3.5%	19,393,044	83.0%	23,355,883	19.8%
Receivables from Exchange Transactions - Waste Water Management	872,837	6.2%	481,333	3.4%	463,675	3.3%	12,302,171	87.1%	14,120,016	11.9%
Receivables from Exchange Transactions - Waste Management	503,796	5.2%	259,226	2.7%	271,512	2.8%	8,731,483	89.4%	9,766,017	8.3%
Receivables from Exchange Transactions - Property Rental Debtors	(923)	(.1%)	14,523	1.1%	14,759	1.1%	1,319,924	97.9%	1,348,283	1.1%
Interest on Arrear Debtor Accounts	588,135	6.8%	315,526	3.7%	296,966	3.5%	7,403,765	86.0%	8,604,392	7.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	(902,362)	(13.4%)	120,867	1.8%	97,504	1.4%	7,438,802	110.1%	6,754,812	5.7%
Total By Income Source	8,321,568	7.0%	4,436,890	3.8%	3,836,935	3.2%	101,628,798	86.0%	118,224,190	100.0%
Debtors Age Analysis By Customer Group										
Organs of State	168,642	5.9%	128,713	4.5%	61,547	2.1%	2,514,082	87.5%	2,872,984	2.4%
Commercial	2,998,258	13.3%	1,162,635	5.2%	824,149	3.7%	17,506,730	77.8%	22,491,772	19.0%
Households	5,128,003	5.6%	3,124,514	3.4%	2,972,702	3.2%	80,953,005	87.8%	92,178,224	78.0%
Other	26,665	3.9%	21,028	3.1%	(21,463)	(3.2%)	654,980	96.1%	681,210	.6%
Total By Customer Group	8,321,568	7.0%	4,436,890	3.8%	3,836,935	3.2%	101,628,798	86.0%	118,224,190	100.0%

Notes:

- The municipalities in Gauteng reported total outstanding debtors of R118.224 billion, with 86% of the debtors due for more than 90 days indicating challenges with collections.

15. Total Aggregated Outstanding Creditors

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6,238,205	33.1%	1,498,321	8.0%	1,025,411	5.4%	10,058,926	53.4%	18,820,862	72.5%
Bulk Water	873,017	32.0%	320,161	11.7%	25,431	.9%	1,507,282	55.3%	2,725,890	10.5%
PAYE deductions	13,204	100.0%	-	-	-	-	-	-	13,204	.1%
VAT (output less input)	295	100.0%	-	-	-	-	-	-	295	-
Pensions / Retirement	13,129	100.0%	-	-	-	-	-	-	13,129	.1%
Loan repayments	4,031	100.0%	-	-	-	-	-	-	4,031	-
Trade Creditors	1,607,372	43.0%	470,020	12.6%	222,492	5.9%	1,440,610	38.5%	3,740,494	14.4%
Auditor-General	11,229	74.5%	3,836	25.4%	-	-	12	.1%	15,077	.1%
Other	217,900	34.7%	38,449	6.1%	12,858	2.0%	359,334	57.2%	628,541	2.4%
Total	8,978,383	34.6%	2,330,787	9.0%	1,286,192	5.0%	13,366,163	51.5%	25,961,525	100.0%

Notes:

- The municipalities in Gauteng reported total outstanding creditors of R25.961 billion of which only 34.6% is within the 30 days. The balance is bulk is overdue and in contravention of section 65(e) of the MFMA.

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