Position papers do not have any legal status in its own right. Subject matters dealt with in position papers are identified for specific consideration and may be matters controversial in nature. Accounting treatment become relevant in order to achieve consistencies in classification throughout the local government sector.

Position papers need to be read together with the Project Summary Document as updated periodically by National Treasury.

Position papers DO NOT replace any National Treasury guidelines, circulars, practice notes or implementation guidelines.

Position papers are prepared by the mSCOA Project Team based on information collected through the mSCOA Project Lifecycle. Consultation with interested parties may be necessary in concluding on subject matters.

Terminology applied in the position paper will be specifically defined for updating the Standard Terminology list as published on the National Treasury web as part of the mSCOA project documents.

Frequently asked questions are used as part of the basis for research to cross reference to the specific queries in order to retain the completeness of this source of information.

Position Papers guide National Treasury to reach conclusions after having engaged in consultation as may be defined by the mSCOA Technical Work Group, and supplemented by the views of the mSCOA Project Steering Committee.

Recommendations to the mSCOA Project Steering Committee may include appropriate reference to any National Treasury documentation requiring review, following the conclusions reached on the position paper.

Contents

[BACKGROUND 3](#_Toc456353319)

[THE PROBLEM STATEMENT 4](#_Toc456353320)

[LEGISLATIVE AND ACCOUNTING STANDARD 4](#_Toc456353321)

[Legislation 4](#_Toc456353322)

[Standards of GRAP references 5](#_Toc456353323)

[POSITION OF mSCOA 5](#_Toc456353324)

[NATIONAL TREASURY DOCUMENTS TO BE REVISED FOLLOWING THE ADOPTION OF THIS POSITION PAPER 7](#_Toc456353325)

[Standards of GRAP Implementation Guide – GRAP 104 on Financial Instruments 7](#_Toc456353326)

[Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements 7](#_Toc456353327)

[CONCLUSION 7](#_Toc456353328)

[RECOMMENDATION 7](#_Toc456353329)

[ANNEXURE A: ACCOUNTING ENTRIES 9](#_Toc456353330)

[ANNEXURE B: T-ACCOUNTS 11](#_Toc456353331)

[ANNEXURE D: COMMENTS AND QUERIES RECEIVED INFORMING THE PROBLEM STATEMENT 16](#_Toc456353332)

[ANNEXURE E: LIST OF ACCOUNTS FOR BAD DEBT WRITTEN OFF WITHIN CURRENT ASSETS (STATEMENT OF FINANCIAL POSITION) 19](#_Toc456353333)

[ANNEXURE F: LIST OF ACCOUNTS FOR BAD DEBT WRITTEN OFF WITHIN CURRENT ASSETS (STATEMENT OF FINANCIAL POSITION) 25](#_Toc456353334)

[ANNEXURE G: LIST OF ACCOUNTS FOR RECOGNITION OF IMPAIRMENT LOSSES AND REVERSAL THEREOF (STATEMENT OF FINANCIAL POSITION) 36](#_Toc456353335)

[ANNEXURE H: NATIONAL TREASURY DOCUMENTS SUBJECTED TO POTENTIAL REVISION FOLLOWING THE ADOPTION OF THIS POSITION PAPER 37](#_Toc456353336)

[Annexure H-1: GRAP Implementation Guide: GRAP 104 Financial Instruments 37](#_Toc456353337)

[Annexure H-2: Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements 39](#_Toc456353338)

## BACKGROUND

1. The Municipal Finance Management Act (No.56 of 2003) (MFMA) Circular No.64 on Revenue Management dated November 2012 comprehensively deal with “revenue management” and “revenue enhancement”. Revenue management is an important concept in the context of this position paper.
2. The concept of ‘Revenue Management’ is simplistically defined as: “a fundamental and routine financial management function of the municipality’s revenue generating business that encompasses billing and collection activities in respect of trading services and property rates levied”.
3. The annual budget circulars issued in terms of the MFMA consistently focus on keeping increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. The economic growth expectations and climate further increase the risk of collectability of the reporting entities debtors’ book.
4. Furthermore, municipalities are reminded to ensure that tariffs are set on a full cost reflective basis.
5. MFMA Circular No 71 Uniform Financial Rations and Norms contains the following guidance on Debtors Management:
   * + - Collection Rate: The ratio indicates the collection rate; i.e. level of payments. It measures increases or decreases in debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration. The norm is set at 95%. Assessing the collection ratio will provide an indication of the performance against a number of areas, for example 1) Quality of Credit Control – ensuring that what is billed is collected and 2) Quality of Revenue Management – the ability to affordable tariffs and bill correctly.
       - Bad Debt Written-off as a % of the Bad Debt Provision (mSCOA Impairment) – The ratio compares the value of Bad Debts Written-off on Consumer Debtors to Bad Debts Provided for Consumer Debtors to ensure that the Provision for Bad Debts is sufficient. The norm is 100%. Municipality should only write-off bad debts already provided for and, if the results are less than 100%, it should ideally be due to recoverability of debtors. When 100% is exceeded, it indicates that a municipality had not previously identified the debtors as having the potential for defaults, which could indicate weaknesses in calculation of the provision for bad debt (mSCOA context adjustment to the impairment), the methodology used and/or poor credit processes.
6. The management of amounts owed to municipalities is a critical function of financial management to ensure sustainability of the reporting entities revenue base. The accounting treatment of debtors is becoming more critical so that appropriate, consistent and transparent information is disclosed to stakeholders.

## THE PROBLEM STATEMENT

1. Currently, there are varying practices between municipalities in the management and treatment of debtor impairment allowances (also known as bad debt provision, impairment provision and bad debt allowances) and the write off of bad debts or debtors.
2. Although most municipalities use impairment allowances in terms of Standards of GRAP 104 and GRAP 108, there is inconsistent application in terms of the method used to write off the debtors once the council resolution to write off the debtors had been made. Some municipalities reflect the write off against the allowance account (Statement of Financial Position), while other municipalities write off the debtors directly through the Statement of Financial Performance.
3. In the context of mSCOA a standardised approach in accounting treatment of debtors is required to ensure uniform classification and to improve the integrity of information collected through the Local Government Database and Reporting System. It is important to take into account the use of “Bad debt written-off” in respect of critical norms and standards used by the National Treasury and provincial treasuries, in analysing information submitted by municipalities and uploaded to the Local Government Database and Reporting System (LGDBRS).
4. The concept of “central point of access” for all users of local government information further strengthens the need for consistent application of accounting principles and transparency in information used for statistical and other reporting.
5. Inconsistent application of the accounting treatment of debtors lacking transparency in reporting mechanisms consequentially leads to inconsistence in reporting information across local government and municipal level. These systematic weaknesses reduce the effectiveness of mechanisms put in place by oversight bodies; governance structures at municipal level to hold management accountable for credit control; decision making with respect to collections of revenue; the debt collection policy; and tariff policies of the municipalities.
6. Furthermore, the inconsistent application of accounting treatment may also lead to financial sustainability issues, due to the fact that amounts expected to be collected are incorrectly assessed and may have a significant impact on the funding requirements for municipalities.

## LEGISLATIVE AND ACCOUNTING STANDARD

### Legislation

1. Section 64 of the Municipal Finance Management Act, No.56 of 2003 (MFMA) states that the accounting officer is responsible for the management of revenue of the municipality. This includes, amongst others, a requirement that: The municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act, No.32 of 2000 and the municipality’s credit control and debt collection policy (Municipal Systems Act). The municipality has and maintains a management, accounting and information system which-
2. Recognises revenue when it is earned;
3. Accounts for debtors; and
4. Accounts for receipts of revenue.
5. Section 95 of the Municipal Systems Act states the following: “In relation to the levying of rates and other taxes by a municipality and the charging of fees for municipal services, a municipality must, within its financial and administrative capacity—
6. *establish a sound customer management system that aims to create a positive and reciprocal relationship between persons liable for these payments and the municipality, and where applicable a service provider*
7. *…..???”*
8. Section 96 of the Municipal Systems Act requires that a municipality must collect all money that is due and payable to it and implement a credit control and debt collection policy which is consistent with its rates and tariff policies and complies with the provisions of the Systems Act and MFMA.

### Standards of GRAP references

1. Paragraph 57 of Standards of GRAP 104 (Financial Instruments) states the following with regard to impairment and collectability of financial assets: “An entity shall assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired. If any such evidence exists, the entity shall apply paragraphs .61 to .63 (for financial assets carried at amortised cost) and paragraph .64 (for financial assets carried at cost) to determine the amount of any impairment loss. “
2. Paragraph 17 of Standard of GRAP 108 (Statutory Receivables) states the following with regard to impairment losses: “An entity shall assess at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired. If any such indication exists, the entity shall apply paragraphs .22 to .29 below.”

## POSITION OF mSCOA

1. mSCOA does not determine how the municipality should assess and manage its outstanding amounts but provides a standard classification to ensure that the accounting for debtors is treated consistently across all municipalities.
2. The accounting consequences of the debt management function should be as follows:
   * + - Bad debts written off following resolution of council must be expensed directly to surplus or deficit and accounted for as Bad Debt Written Off.

**mSCOA Version 66 reference**

Bad Debts Written Off: The irrecoverable debts that are written off during the financial year as approved by the Council allocated according to the type of service provided to the customer. This account would also include the write-off of accounts in terms of the debt prescription rules.

[1cf602dd-a304-41d5-ace0-b80c24672c74]

* + - * Management should assess whether the Write Off is Material, and if so, it should be disclosed on the face of the statement of financial performance, i.e. the write-off of bad debts must not be debited against the debtor impairment allowance (Statement of Financial Position Account) created. [Item Segment Expenditure: Bad Debt Written Off]

**mSCOA Version 6 reference**

Bad Debts Written Off: Posting level account provided together with the function segment information required for importing to the LGDRS.

* + - * Impairment assessment for debtors, in terms of Standards GRAP 104 and GRAP 108, must be conducted on an annual basis against the number of debtors, after writing off of bad debts. Reconciliations required by the MFMA and Standards of GRAP must be consistent with the application above.

**mSCOA Version 6 reference:**

***Statement of Financial Position – Debt Write-off***

Refer to Annexure E for the summary of accounts.

***Statement of Financial Position – Impairment of Debtors***

Refer to Annexure F for the summary of accounts.

* + - * The effects of the movement in the impairment allowance must be recognised in the statement of financial performance, presented in the mSCOA Tables in Item: Gains and Losses.

**mSCOA Version 6 reference**

***Statement of Financial Performance (Item: Gains and Losses)***

Refer to Annexure G for the summary of accounts.

1. This position paper does not contradict Standards of GRAP nor does it imply that there is double counting in the Statement of Financial Performance. This is due to the fact that actual Bad Debt Written-off should be processed first in the Statement of Financial Performance, which then decreases the Gross Accounts Receivable Balance, the impact on the assessment on the impairment will then be performed on the net balance after the write off.
2. This should also not have any changes to accounting policies in terms of the Standards of GRAP 3 on Accounting Policies, changes in Accounting Estimates and Errors as the municipalities should have been complying with the requirements set out in the Standards on GRAP 104 on Financial Instruments and GRAP 108 on Statutory Receivables.
3. Important to note that the practice applies to the recognition of debt written-off and debt impairment as proposed must be applied to budget preparation as well as for in-year reporting information.
4. With reference to the Position Paper on Reporting, nothing prohibits the municipality to continue with existing practices relating to impairment and debt write off in respect of annual financial statements prepared by the reporting entity, provided that the information submitted to the LGBRS is consistent with the practice proposed in this Position Paper. The cumulative effect of the bad debt and impairment adjustment give the same answer. This approach is not encouraged by National Treasury but available at the discretion of a reporting entity.

## NATIONAL TREASURY DOCUMENTS TO BE REVISED FOLLOWING THE ADOPTION OF THIS POSITION PAPER

### Standards of GRAP Implementation Guide – GRAP 104 on Financial Instruments

1. The example contained in the above implementation guide need to be expanded to provide for the accounting practice proposed in this position paper. [Refer to Annexure H-1: GRAP Implementation Guide: GRAP 104 Financial Instruments]

### Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements

1. The presentation of the current line item “Debt Impairment” used in the Budget Reporting Tables (as well as other returns as defined in Annexure A of the Position Paper on Reporting), to be aligned to the proposals made in this Position Paper, amongst other tables, the following:
   * + - A4: Budgeted Financial Performance (Revenue and Expenditure) – refer to Annexure H-2 for an illustration of the current presentation: Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements
       - SA2: Matrix Financial Performance Budget (Revenue source/expenditure type and department)
       - SA3: Supporting Detail to the Budgeted Financial Position
       - SA25: Budgeted Monthly Revenue and Expenditure

## CONCLUSION

1. Position Paper provides a standardised approach for the classification of transactions within the mSCOA Tables relating to Debt Write-off and Impairment.
2. With reference to the Position Paper on Reporting nothing prohibits the municipality to continue with existing practices relating to impairment and debt write off in respect of annual financial statements prepared by the reporting entity, provided the information submitted to the LGBRS is consistent to the practice proposed in this Position Paper; and the cumulative effect of the bad debt and impairment adjustment give the same answer. This approach is not encouraged by National Treasury but available for use at the discretion of reporting entity.
3. Reports as identified in the Position Paper on Reporting will, as explained in this Position Paper, be revised to give effect to the proposal contained in this Position Paper.

## RECOMMENDATION

1. The mSCOA Project Steering Committee to note:
   * + - Version1 of this Position Paper on Debt Impairment and Write-off was discussed and presented to the ICF at the 9 September 2015 meeting.
       - Content discussed and agreement reached by the OAG with the ASB on 15 February 20160.
       - Comment period offered to the ASB Forum Members and invitation extended to all municipalities / provincial treasuries from beginning of March to 8 April 2016. Comments received up to 12 July 2016 considered in finalisation of the Position Paper.
       - Position Paper to be recommended for publishing to the National Treasury Web.

## ANNEXURE A: ACCOUNTING ENTRIES

The following example illustrates the application of the position paper:

Year 1: Revenue of R10 000 000 is earned, R5 000 000 is collected and R2 000 000 impairment losses are assessed against the year-end balance.

Year 2: Revenue of R15 000 000 is earned, R7 500 000 is collected and R6 000 000 is written off by council and R2 500 000 impairment losses are assessed against the gross year-end balance.

|  |  |  |  |
| --- | --- | --- | --- |
| Accounting entries for debtors/ bad debts and impairment provision | | | |
| Year end X1 |  |  |  |
|  |  | Dr | Cr |
| Dr Accounts receivable- exchange | | 10 000 000 ` |  |
| Cr Revenue from exchange transactions (water) | | | 10 000 000 |
| Recognition of revenue from sales. | |  |  |
|  |  |  |  |
| Dr Bank |  | 5 000 000 |  |
| Cr Accounts receivable- exchange | |  | 5 000 000 |
| Recognition of amounts received from consumers. | | |  |
|  |  |  |  |
| Dr Impairment loss/gain (statement of financial performance) | | 2 000 000 |  |
| Cr Impairment allowance (statement of financial position) | |  | 2 000 000 |
| Recognition of amounts potentially not recoverable in terms of GRAP 104 of gross debtors book after debt write off. | | | |
|  |  |  |  |
| Year end X2 |  |  |  |
| Dr Accounts receivable- exchange | | 15 000 000 |  |
| Cr Revenue from exchange transactions (water) | | | 15 000 000 |
| Recognition of revenue from sales. | |  |  |
|  |  |  |  |
| Dr Bank |  | 7 500 000 |  |
| Cr Accounts receivable- exchange | |  | 7 500 000 |
| Recognition of amounts received from consumers. | | |  |
|  |  |  |  |
| Dr Bad debts written off (statement of financial performance) | | 6 000 000 |  |
| Cr Accounts receivable- exchange | |  | 6 000 000 |
| Recognition of amounts written off via council resolution. | | |  |
|  |  |  |  |
| Dr Impairment loss/gain (statement of financial performance) | | 2 500 000 |  |
| Cr Impairment allowance (statement of financial position) | |  | 2 500 000 |
| Recognition of amounts potentially not recoverable in terms of GRAP 104 of gross debtors book after debt write off. | | | |

## ANNEXURE B: T-ACCOUNTS

The following example illustrates the application of the position paper:

Year 1: Revenue of R10 000 000 is earned, R5 000 000 is collected and R2 000 000 impairment losses are assessed against the year-end balance.

.

AANNEXURE C: ANNUAL FINANCIAL STATEMENTS

The following example illustrates the application of the position paper

Year 1: Revenue of R10 000 000 is earned, R5 000 000 is collected and R2 000 000 impairment losses are assessed against the year-end balance.

Year 2: Revenue of R15 000 000 is earned, R7 500 000 is collected and R6 000 000 is written off by council and R2 500 000 impairment losses are assessed against the gross year-end balance.

|  |  |  |  |
| --- | --- | --- | --- |
| **Extract of annual financial statements** | | | |
| **Statement of financial position** | |  |  |
|  |  | **X2** | **X1** |
| Receivables from exchange transactions | | 2 000 000 | 3 000 000 |
|  |  |  |  |
| **Statement of financial performance** | |  |  |
|  |  |  |  |
| *Revenue* |  |  |  |
| Revenue from exchange transactions | | 15 000 000 | 10 000 000 |
|  |  |  |  |
| *Expenditure* |  |  |  |
| Bad debts written off |  | 6 000 000 |  |
| Impairment allowance loss/ (gain) | | 2 500 000 | 2 000 000 |
|  |  |  |  |
| **Notes to the financial statements** | |  |  |
| **Receivables from exchange transaction** | |  |  |
| Gross consumable debtors | | 6 500 000 | 5 000 000 |
| Impairment allowance | | 4 500 000 | 2 000 000 |
|  |  | 2 000 000 | 3 000 000 |

Year 2: Revenue of R15 000 000 is earned, R7 500 000 is collected and R6 000 000 is written off by council and R2 500 000 impairment losses are assessed against the gross year-end balance.

|  |  |  |  |
| --- | --- | --- | --- |
| Extract of annual financial statements | | | |
| Statement of financial position | |  |  |
|  |  | X2 | X1 |
| Receivables from exchange transactions | | 2 000 000 | 3 000 000 |
|  |  |  |  |
| Statement of financial performance | |  |  |
|  |  |  |  |
| Revenue |  |  |  |
| Revenue from exchange transactions | | 15 000 000 | 10 000 000 |
|  |  |  |  |
| Expenditure |  |  |  |
| Bad debts written off |  | 6 000 000 |  |
| Impairment allowance loss/ (gain) | | 2 500 000 | 2 000 000 |
|  |  |  |  |
| Notes to the financial statements | |  |  |
| Receivables from exchange transaction | |  |  |
| Gross consumable debtors | | 6 500 000 | 5 000 000 |
| Impairment allowance | | 4 500 000 | 2 000 000 |
|  |  | 2 000 000 | 3 000 000 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Extract of annual financial statements** | | | |
| **Statement of financial position** | |  |  |
|  |  | **X2** | **X1** |
| Receivables from exchange transactions | | 2 000 000 | 3 000 000 |
|  |  |  |  |
| **Statement of financial performance** | |  |  |
|  |  |  |  |
| *Revenue* |  |  |  |
| Revenue from exchange transactions | | 15 000 000 | 10 000 000 |
|  |  |  |  |
| *Expenditure* |  |  |  |
| Bad debts written off |  | 6 000 000 |  |
| Impairment allowance loss/ (gain) | | 2 500 000 | 2 000 000 |
|  |  |  |  |
| **Notes to the financial statements** | |  |  |
| **Receivables from exchange transaction** | |  |  |
| Gross consumable debtors | | 6 500 000 | 5 000 000 |
| Impairment allowance | | 4 500 000 | 2 000 000 |
|  |  | 2 000 000 | 3 000 000 |

# **ANNEXURE D: COMMENTS AND QUERIES RECEIVED INFORMING THE PROBLEM STATEMENT**

| **Reference / Date** | **From** | **Number** | **Query** | **Response** |
| --- | --- | --- | --- | --- |
| 31 March 2016  FAQ DB 4991 | Liesl Kotze  City of Cape Town |  | Comments to draft position papers distributed:  mSCOA Project: Debtors Impairment and Write offs. |  |
|  |  | The mSCOA position on the accounting consequences as stated in section 12 is in direct conflict with the published NT Accounting Guideline GRAP 104 Example 15.  Will the NT Accounting Guideline on GRAP 104 be amended? | Refer to the preface included in the position paper. If any National Treasury documentation requires revisions these are dealt with as part of the recommendation to the Project Steering Committee and retained in the position paper for follow-up by the appropriate parties.  Comment noted and section included in the position paper on these potential changes.  Standards of GRAP Implementation Guide – GRAP 104 on Financial Instruments |
|  |  | In section 12 the Impairment loss (after writing off bad debts) is allocated to Item Segment Assets.  Should this not be allocated to Item Segment Expenditure? | Reference corrected. |
|  |  | The presentation of Bad Debts Written Off and Impairment loss/gain as proposed per the mSCOA position would give the impression that the municipality’s impairment assessments are inadequate.  This is troubling as financial and debt management is a key factor that the credit rating agencies include in their assessments. | A professional analyst should be qualified to read, understand and interpret financial statements appropriately. With reference to the Position Paper on Reporting nothing prohibits the municipality to continue with existing practices relating to impairment and debt write off. The cumulative effect of the bad debt and impairment adjustment give the same answer. |
|  |  | mSCOA version 5.4 contains a breakdown of Item Segment Assets: various Exchange and Non-Exchange Receivables Impairment that includes the Item Bad Debts Written Off. Why is it the mSCOA position to distinguish Bad Debts Written Off and Impairment loss (after writing off bad debts) in the Statement of Financial Performance if the information is already included in the Item Segment Assets? | At the time of releasing Version 5.4 take 5 the Position Paper on Debt Impairment and Bad Debt Written-off has not been concluded. Accordingly, we provided for both practices in the accounting structure. The revision of Version 6.1 (Potentially Version 6) removed these options based on the finalisation of this Position Paper. |
| 9 May 2016 | Hilton Renald  City of uMhlatuze |  | The Municipality is in agreement with all the contents of this position paper but requests that the document be expanded to include the following: | Comment noted. |
|  | Budgeting: Clearly outline if a municipality must budget for both Bad Debt Write Offs and Impairment, only one or neither? | Comment noted. Refer to Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements dealing with this important principle. |
|  | Accounting for Traffic Fines: For the purposes of Traffic Fines (iGRAP), it is requested that a position be taken, in terms of Write Offs and Impairment as to how the municipality must disclose the entries for potential income for “debtors” for which the Municipality has no legal jurisdiction in terms of enforcement?  Unpaid traffic fines do not meet the GRAP definition of a debtor as a current in the first instance; hence the uncertainty here as how such can be recognised in the AFS? | Refer to the OAG Guide for Traffic Fines – dealing with the asset recognition principle available from the Website.  The implementation of mSCOA does not have an impact on existing guidance and therefore no reference to this request in this Position Paper is considered necessary. |
|  | Very importantly however, from a management (governance) perspective, it is recommended that municipalities at a minimum ensure through Notes to the AFS and the Section 71 reporting, they transparently disclose traffic fines issues and those received. | Comment noted. Not considered relevant to this Position Paper. |

## ANNEXURE E: LIST OF ACCOUNTS FOR BAD DEBT WRITTEN OFF WITHIN CURRENT ASSETS (STATEMENT OF FINANCIAL POSITION)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ACCOUNTS ACCORDING TO MSCOA VERSION 6.4** | | | | | | | **GUID** |
| **Assets** | | | | | | | 4baceb49-4bf8-4a31-bcf4-234adc0ae8bd |
|  | Current Assets | | | | | | 4994c30b-acb2-404a-9b8f-985c80b1e926 |
|  |  | Receivables from Non-exchange Transactions | | | | | 4605e80f-59f2-41d4-a0ed-b8a0eff56ceb |
|  |  |  | Insurance Claims | | | | O/s |
|  |  |  |  | Debt Write-offs | | | O/s |
|  |  |  | Property Rates | | | | 1a1dd570-0f5a-45da-b841-dbd73683e88d |
|  |  |  |  | Business and Commercial | | | 15aca8ca-8485-4d3f-9f8d-c2a52a03dcbd |
|  |  |  |  |  | Debt Write-offs | | 4aae65c5-afc9-4129-af85-18e0732d6125 |
|  |  |  |  | Communal Land | | | ff5c5a31-3711-47e4-8f31-d295690966a9 |
|  |  |  |  |  | Business and Commercial | | f11c99fe-9640-475b-807e-acb234054314 |
|  |  |  |  |  |  | Debt Write-offs | 5019c397-27d1-40be-8a44-13d2d75b20c5 |
|  |  |  |  |  | Farm Property | | 20a8ceab-7482-4f86-b81c-2af1b8e57afc |
|  |  |  |  |  |  | Debt Write-offs | a2059dcd-182c-417b-80f9-2a147dcb1f6d |
|  |  |  |  |  | Residential | | d8198504-ba80-4379-a3db-09162901ad20 |
|  |  |  |  |  |  | Debt Write-offs | db0f83d5-c6a6-482c-b948-bde2f7555b08 |
|  |  |  |  |  | Small Holdings | | c26d1d03-3131-41f8-bfae-b6f42808211f |
|  |  |  |  |  |  | Debt Write-offs | 928d73de-54fe-49b7-bbdc-6e10cf0246cc |
|  |  |  |  |  | Other | | 5ae2a516-8b8a-4517-bc10-dbe82f131af3 |
|  |  |  |  |  |  | Debt Write-offs | 47099d78-0213-42ba-a1eb-561c74ff6619 |
|  |  |  |  | Farm Properties | | | 967d2498-23cd-4f84-a908-512c9893bb62 |
|  |  |  |  |  | Agricultural Purposes | | b5719fb4-39d3-48a0-9d98-dad92d6edba5 |
|  |  |  |  |  |  | Debt Write-offs | af1174a4-4306-40c6-9d1d-bd95a4583083 |
|  |  |  |  |  | Business and Commercial Purposes | | 0c34dbdd-3a40-4676-a297-53e86b9a63d9 |
|  |  |  |  |  |  | Debt Write-offs | b3e5d114-0721-4ba1-af9b-ab2c605452ca |
|  |  |  |  |  | Industrial Purposes | | e3df1f56-9ddb-4f24-b4f4-3d78b031fec0 |
|  |  |  |  |  |  | Debt Write-offs | 5ec08854-1403-4cb6-9157-1d726e74b21b |
|  |  |  |  |  | Residential Properties | | 639353f9-d927-43da-a1bf-fc915d991016 |
|  |  |  |  |  |  | Debt Write-offs | 7de7b94c-b15a-4a2a-8ffe-58eff01f17b5 |
|  |  |  |  |  | Farm Properties not used for any Purpose | | 3b9515d7-0571-4d01-bf28-2012e1294577 |
|  |  |  |  |  |  | Debt Write-offs | 8cd13332-9e78-47b7-a88e-ae4bd0fd83bc |
|  |  |  |  |  | Other Purpose than Above | | d21af522-90c3-4b61-afe5-41a0513ad61b |
|  |  |  |  |  |  | Debt Write-offs | 94505cb3-16ee-4fae-b63b-d4c961d61b25 |
|  |  |  |  | Formal and Informal Settlements | | | b9c4c91c-de6d-4fa5-8553-bbfa70270cda |
|  |  |  |  |  | Debt Write-offs | | f786ce8c-5206-43b3-870c-2c24dd067b25 |
|  |  |  |  | Industrial Properties | | | 90008e9b-0afb-420f-8fa3-4a25de32bb6f |
|  |  |  |  |  | Debt Write-offs | | 92525c10-9611-4aae-b706-c8eb6eef2c9b |
|  |  |  |  | Municipal Properties | | | 07fc7fe2-1061-4572-8715-45ffd22818e9 |
|  |  |  |  |  | Debt Write-offs | | 1bbab6c9-70d4-4fd5-a5b6-81151f50220a |
|  |  |  |  | National Monument Properties | | | 5839814c-eb5e-496e-bb85-93b59792ee35 |
|  |  |  |  |  | Debt Write-offs | | e96b0065-2acd-4aca-9020-36bb4064ef87 |
|  |  |  |  | Privately Owned Towns Serviced by the Owner | | | 07dd9b70-06f3-431c-b539-a4e5cfaefccb |
|  |  |  |  |  | Debt Write-offs | | badc2d1f-0a7c-4742-b40c-068d55b5a15d |
|  |  |  |  | Protected Areas | | | bdda6629-f27f-4fbb-9deb-f8a4a375700c |
|  |  |  |  |  | Debt Write-offs | | 27b79522-c0f2-490d-b0e1-c099e1756316 |
|  |  |  |  | Public Benefit Organisations | | | b0581293-6086-41bb-896d-4b5165acb50f |
|  |  |  |  |  | Debt Write-offs | | 60e000d0-3f0b-4adb-aac1-d84ba661fd9a |
|  |  |  |  | Public Service Infrastructure | | | d9e96f1b-2b4e-454f-9d19-861e1c529b80 |
|  |  |  |  |  |  | | 3881dfee-db41-4a54-99e3-8474ad31ed38 |
|  |  |  |  | Residential Properties | | | 7c5bc746-b165-446b-9d37-cd1eccdaf4fd |
|  |  |  |  |  | Developed | | 3ac7384a-1c7a-4b61-8a05-19ab0d042436 |
|  |  |  |  |  |  | Debt Write-offs | 78f548d3-3bd0-44f9-883f-5040a2db1846 |
|  |  |  |  |  | Vacant Land | | 6552adfb-84dc-4c93-a657-cf853aea0ff1 |
|  |  |  |  |  |  | Debt Write-offs | 2ecb6de4-2398-485c-8a92-b9536068f425 |
|  |  |  | Restitution and Redistribution Properties | | | | 92a3c8e2-063d-48f5-90b5-c5a912f7cf9c |
|  |  |  |  | Communal Property Associations Act | | | 98bce220-518c-4b9e-a2a7-2580641ccfe5 |
|  |  |  |  |  | Debt Write-offs | | 6d1d3574-6f9c-4b6c-a7c7-e5a7436e71fd |
|  |  |  |  | Land and Assistance Act or Restitution of Land Rights Act | | | 63923b1c-a42f-4b80-859b-fc4582d723de |
|  |  |  |  |  | Debt Write-offs | | 5d69e31a-70dd-4a07-8638-26b52052cdb5 |
|  |  |  | Small Holdings | | | | eac081b0-e91c-45af-9ff4-3a3c8fa724ee |
|  |  |  |  | Agricultural Purposes | | | 96be10c7-4dfb-4b0d-b354-52b12f63ebc2 |
|  |  |  |  |  | Debt Write-offs | | ac03347b-8e3d-471f-b789-c74fe6fa4924 |
|  |  |  |  | Business and Commercial Purposes | | | 176cb8ab-0ed4-4776-aa88-2c9897b36dbd |
|  |  |  |  |  | Debt Write-offs | | 6598824e-ea63-4147-9e3b-4c64b095fc9b |
|  |  |  |  | Industrial Purposes | | | 08cc8b2c-0035-4c12-9c37-3887def766e1 |
|  |  |  |  |  | Debt Write-offs | | 2707d6cd-fd2f-4535-ab1a-6e955e38ceef |
|  |  |  |  | Residential Purposes | | | 74b67aa0-dc91-4148-a319-4d406676ed8e |
|  |  |  |  |  | Debt Write-offs | | ff117582-5eaf-40f6-a796-0dc1730062a4 |
|  |  |  |  | Purposes other than the Above | | | e6607abf-5c35-42a6-89d3-6cecd9d5136a |
|  |  |  |  |  | Debt Write-offs | | 6186ae3f-f99a-4152-9cde-5b3ceebedea7 |
|  |  |  | Special Rating Area | | | | dada2d46-4a6c-46cf-9d97-48334fa72ed5 |
|  |  |  |  | Debt Write-offs | | | 3036c590-84df-44a3-8212-78e11585a92b |
|  |  |  | State-owned Properties | | | | 4b2c4d25-578e-42aa-80fa-ac0e4d8d28d3 |
|  |  |  |  | National Government | | | d32dbb0a-a73e-42c6-9e92-081b66b2a970 |
|  |  |  |  |  | Debt Write-offs | | e5ff6602-b746-499a-b757-0daf8276463c |
|  |  |  |  | Provincial Government | | | 758e9898-a1d9-4b59-9069-091456b5343f |
|  |  |  |  |  | Debt Write-offs | | 850057bb-dcc7-498d-bf78-91e3c9333aab |
|  |  |  |  | State Trust Land | | | f3d3cc92-6c5d-4626-9255-e8787403ca8c |
|  |  |  |  |  | Debt Write-offs | | aa9ccfed-66aa-4227-94e8-157d69d87221 |
|  |  |  |  | Mining Properties | | | 97d7bba2-eb02-47a1-811d-68f049c893da |
|  |  |  |  |  | Debt Write-offs | | 8ccf6aae-bfc8-4d8d-bac9-cea63db4ccfa |
|  |  |  |  | Agricultural Properties | | | 26b2dd44-6163-4187-b859-f5a0aae268f3 |
|  |  |  |  |  | Debt Write-offs | | b134065f-4f1f-41b5-bc01-3ce8ddbd40a2 |
|  |  |  |  | Multiple Purposes | | | 54fa191d-57ba-4db9-aa76-f8795933da46 |
|  |  |  |  |  | Debt Write-offs | | f02f18f7-c3ab-4275-87f9-30698308fa7c |
|  |  |  | Fines | | | | 92a08a87-6ca7-4f9a-ab3d-dd295c50891a |
|  |  |  |  | Debt Write-offs | | | 3cf49ca7-725d-46cd-a38c-033d1a1c2366 |
|  |  |  | Unauthorised, Irregular, Fruitless and Wasteful Expenditure | | | | 015c8f50-5b87-48ab-b0da-910ded56c1bd |
|  |  |  |  | Debt Write-offs | | | 36ac4b28-5eba-40be-980f-f3bb7188a2e2 |
|  |  |  | R/D Cheques | | | | 4183ce07-0e8f-4243-871f-2ee4c8d2590b |
|  |  |  |  | Debt Write-offs | | | 1f3597c8-df2e-46f5-865d-a455a145048f |
|  |  |  | UIF Refund | | | | 8f934f92-cb71-4dba-81be-e65f5689a850 |
|  |  |  |  | Debt Write-offs | | | c86d9cdf-5b7c-4b29-a476-e2bb6401cdc0 |
|  |  |  | Over Payment of Contractors | | | | 121fb778-a311-442d-91c2-697873ff2d87 |
|  |  |  |  | Debt Write-offs |  | | 4dfa8525-7201-4833-bddd-dc8d6e0a44ba |
|  |  | Trade and other Receivables from Exchange Transactions | | | | | 115def4d-6c6b-464d-a9ea-6c85b92b646f |
|  |  |  | Affiliated/Related Parties/Associated Companies | | | | b9e852b3-ca78-4a31-9eee-c33df8fc720f |
|  |  |  |  | Debt Write-offs | | | cfe67ba1-e3a1-40d4-981a-d640c3935dec |
|  |  |  | Prepayments and Advances | | | | c2aca6c7-9f50-4fd7-bda8-2bc78cfb280b |
|  |  |  |  | Insurance | | | 659ecd0e-1a5a-40e2-ae62-d9307d60290b |
|  |  |  |  |  | Debt Write-offs | | bc2299fc-5e56-4ce7-bbc9-102d480ca3fe |
|  |  |  |  | Interest | | | 659ecd0e-1a5a-40e2-ae62-d9307d60290b |
|  |  |  |  |  | Debt Write-offs | | 00eb4ea8-1c3e-4a90-9b4a-79fd0dadf102 |
|  |  |  |  | Rent | | | 4e53bda5-9bb8-46d2-8573-02d0fcccb9be |
|  |  |  |  |  | Debt Write-offs | | 3adf8e34-5bad-457b-b76b-a081bcc69acd |
|  |  |  |  | Recoveries from Staff | | | 3ab46dbf-d4b4-4235-b29e-e9b30653c971 |
|  |  |  |  |  | Debt Write-offs | | c9cb09e5-5615-402c-8b51-81f006468b1b |
|  |  |  |  | Subsistence and Travel | | | 78886625-4478-451d-aaaa-9dc3a704e538 |
|  |  |  |  |  | Debt Write-offs | | a8109437-d9a2-4248-bc50-1bfdef8bb404 |
|  |  |  |  | Taxes and Levies other than Income Tax | | | d9944433-6b9c-4d7a-bf62-75a369a48acb |
|  |  |  |  |  | Debt Write-offs | | 2bbbd101-02c2-4e49-811c-8af2c13be6ed |
|  |  |  |  | Un-used Prepaid Electricity | | | 02fd8d67-fe6b-4506-90a9-a9bdb970d7fe |
|  |  |  |  |  | Debt Write-offs | | 8e78a5a0-1a0d-487f-aefd-1d1fe194bea2 |
|  |  |  |  | Annual Licence Fees | | | c2b37e10-b5d9-4b77-b766-b83d518e124d |
|  |  |  |  |  | Debt Write-offs | | 693c7806-8de4-4dc9-895b-cc53f59efc6c |
|  |  |  |  | Subscriptions | | | f4a3d47d-ef08-4e4b-8e98-dba025e49b4b |
|  |  |  |  |  | Debt Write-offs | | 543955cb-fc17-4fb0-8c9c-bcd8c4da0204 |
|  |  |  |  | Maintenance Contracts | | | a1cd6bb2-9dbb-44f6-b385-58b8f8285292 |
|  |  |  |  |  | Debt Write-offs | | e2e4e355-f51a-4751-9671-3e77d069dd99 |
|  |  | Trading Service and Customer Service Debtors | | | | | dce1db20-5142-4ce3-bde9-462c4cf8d60a |
|  |  |  | Electricity | | | | 21778190-f668-4ca1-8f56-87243df6a5dc |
|  |  |  |  | Debt Write-offs | | | fde3a55a-41d6-4837-bd40-a009112f9db7 |
|  |  |  | Merchandising, Jobbing and Contracts | | | | d1005847-a003-46ef-aee3-d22afaa51d32 |
|  |  |  |  | Debt Write-offs | | | 48cc0fcb-dc42-4b13-98f3-05f8cb5f234b |
|  |  |  | Property Rental Debtors | | | | d125eddc-00ac-4b4c-90fc-df84290c6df0 |
|  |  |  |  | Debt Write-offs | | | dd9b4e9c-b90c-453b-8d34-a53619c432f1 |
|  |  |  | Service Charges | | | | 7bd6586a-27f7-43c0-9f5a-ce807cb77827 |
|  |  |  |  | Debt Write-offs | | | 914a4b6e-620b-4296-89ec-6faaed8e002a |
|  |  |  | Waste Management | | | | d99aca4a-bcb5-4772-8b4a-30220df5bcf3 |
|  |  |  |  | Debt Write-offs | | | 497c600f-1c95-4be4-9f28-90e178f0674e |
|  |  |  | Waste Water Management | | | | affffaa8-1436-49ae-87b8-921bfbb14277 |
|  |  |  |  | Debt Write-offs | | | e163d06a-2ad4-4706-a2c8-3856bb2e3d81 |
|  |  |  | Water | | | | 78264c79-600e-4e9d-bf78-9048a8ff2b2b |
|  |  |  |  | Debt Write-offs | | | 3e88b46a-37ab-43b5-856c-af52d2bf5431 |
|  |  |  | Housing Selling Scheme | | | | d7534eed-9946-442d-8701-69741755d162 |
|  |  |  |  | Debt Write-offs | | | 5b47e38c-d412-4706-bb1e-f9eea21ef158 |
|  |  |  | Water and Sanitation Service Authority | | | | 859abb24-e26c-4427-aeaa-8da1331b8272 |
|  |  |  |  | Debt Write-offs | | | 139f5513-c029-49ce-a0cb-6d3c6e1482c4 |
|  |  |  | Market Agency | | | | d52f86a6-40d6-41a5-991f-30df5f293fd4 |
|  |  |  |  | Debt Write-offs | | | 075bf95a-49ca-4c62-b5c9-2cdf31cddd9a |
|  |  |  | Land Sale Debtors | | | | 6256f3a0-0995-4010-8e9a-de39aa60b48f |
|  |  |  |  | Debt Write-offs | | | 1ed175a8-b3e2-4f28-a398-a20605a1c9e8 |
|  |  |  | Abeyance | | | | 70323b71-939b-49e3-8ca9-d43b13780480 |
|  |  |  |  | Debt Write-offs | | | c250956f-870f-4af3-929f-73f9c0b88f5f |
|  |  |  | R/D Cheques | | | | 60f955f7-1754-4d3b-ad00-0836a5d82af7 |
|  |  |  |  | Debt Write-offs | | | a6049422-de0b-4744-99f2-0a2347ef0f33 |

## ANNEXURE F: LIST OF ACCOUNTS FOR BAD DEBT WRITTEN OFF WITHIN CURRENT ASSETS (STATEMENT OF FINANCIAL POSITION)

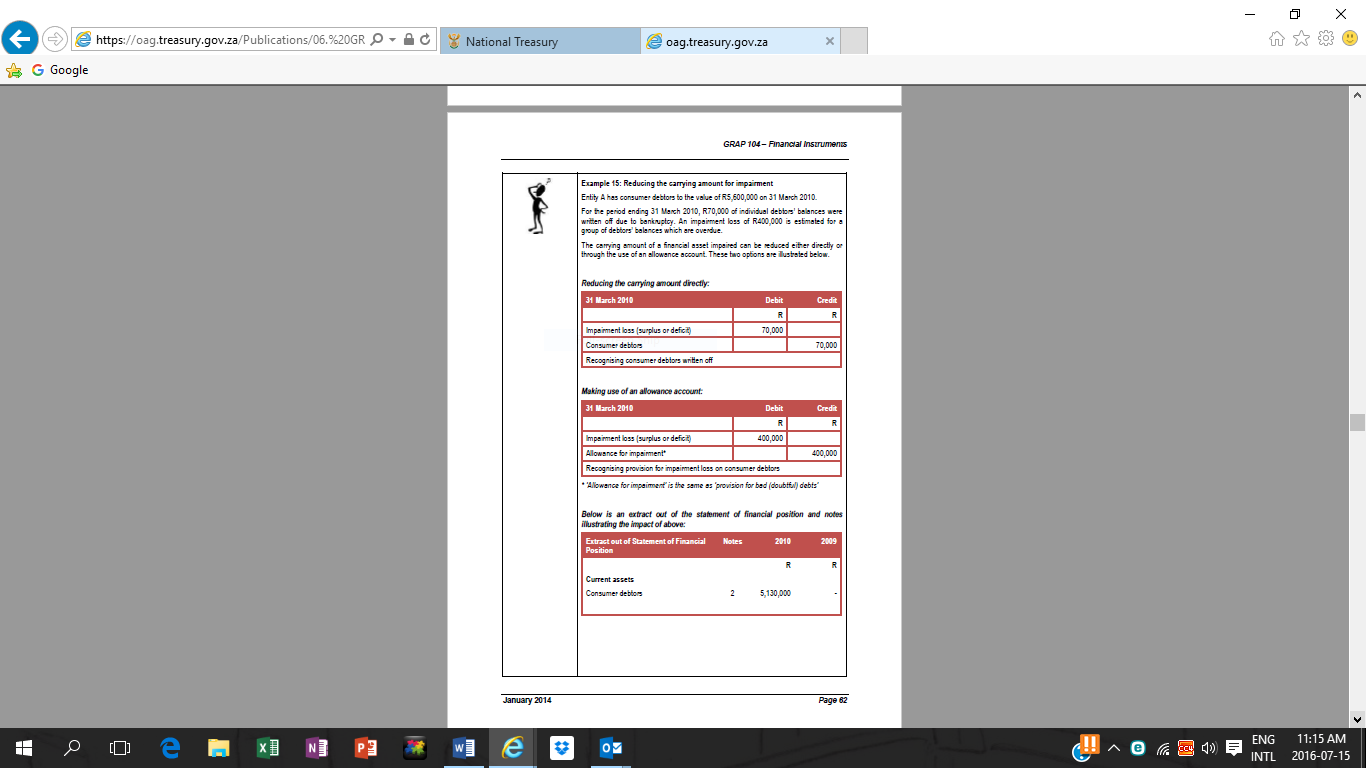
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ACCOUNTS ACCORDING MSCOA VERSION 6.4** | | | | | | **GUID** |
| **Receivables from Non-exchange Transactions** | | | | | | 4605e80f-59f2-41d4-a0ed-b8a0eff56ceb |
|  | Property Rates | | | | | 1a1dd570-0f5a-45da-b841-dbd73683e88d |
|  |  | Business and Commercial | | | | 15aca8ca-8485-4d3f-9f8d-c2a52a03dcbd |
|  |  |  | Impairment | | | 80509974-2188-4449-aa3d-72d697300642 |
|  |  |  |  | Opening Balance | | b75a2f78-52ca-4c77-a48e-716b6519fd5f |
|  |  |  |  | Recognised | | e0d8e5d4-0a45-4070-8657-1669c7b9e562 |
|  |  |  |  | Reversal | | 1602cfea-6c53-4e36-8d65-071421e48eed |
|  |  |  |  | Closing Balance | | bd89ee93-d4e3-43aa-89b7-a6c246b39ea0 |
|  |  | Communal Land | | | | ff5c5a31-3711-47e4-8f31-d295690966a9 |
|  |  |  | Business and Commercial | | | f11c99fe-9640-475b-807e-acb234054314 |
|  |  |  |  | Impairment | | 1ee963b1-8e77-4f38-b0c0-b43b0d713d99 |
|  |  |  |  |  | Opening Balance | cb8810ba-94d3-4645-9159-84194da77000 |
|  |  |  |  |  | Recognised | 8f2227bc-7a40-442a-b89a-eea9f4108a44 |
|  |  |  |  |  | Reversal | 420ae8c2-c6cf-4ad2-97f4-f6b1a0e0de3e |
|  |  |  |  |  | Closing Balance | c7aab972-bb26-42cb-82dc-1152f42a30ba |
|  |  |  | Farm Property | | | 20a8ceab-7482-4f86-b81c-2af1b8e57afc |
|  |  |  |  | Impairment | | 58c002fb-cc07-4bfa-8d2a-8f52e7a7429a |
|  |  |  |  |  | Opening Balance | 62263ce2-16c0-43bc-9636-576547ab14dd |
|  |  |  |  |  | Recognised | 06e08fc5-36df-4207-af8d-b6e094bf1a49 |
|  |  |  |  |  | Reversal | 7f840013-0d60-4839-909e-8721193b3884 |
|  |  |  |  |  | Closing Balance | 46c31a7f-be50-4871-99af-78e9818a46a9 |
|  |  |  | Residential | | | d8198504-ba80-4379-a3db-09162901ad20 |
|  |  |  |  | Impairment | | d9fcea6f-0979-4bcd-9609-e96f4439af61 |
|  |  |  |  |  | Opening Balance | 5cd8af26-77d4-4b83-87ec-15f3099d0629 |
|  |  |  |  |  | Recognised | eff69cab-c855-427f-b3d1-5ab9f9c9dbd1 |
|  |  |  |  |  | Reversal | 546aca4f-622f-4508-898a-9f1d92fbc520 |
|  |  |  |  |  | Closing Balance | 25a25633-3425-499a-91f9-5bff95788864 |
|  |  |  | Small Holdings | | | c26d1d03-3131-41f8-bfae-b6f42808211f |
|  |  |  |  | Impairment | | 3dade7aa-c865-4dd0-a8a7-599ea5f31a89 |
|  |  |  |  |  | Opening Balance | 11a2aa0b-7a56-46cb-bc71-a53eda1400cc |
|  |  |  |  |  | Recognised | df0b7607-0513-4bb2-97d0-6d1b98d37840 |
|  |  |  |  |  | Reversal | 89627584-7ac5-4d48-8866-65167841ed16 |
|  |  |  |  |  | Closing Balance | 7a974e04-ab4b-4398-9574-ccf99a970aee |
|  |  |  | Other | | | 5ae2a516-8b8a-4517-bc10-dbe82f131af3 |
|  |  |  |  | Impairment | | 08e27cfb-9138-4ddd-8773-ad56c3d5aa84 |
|  |  |  |  |  | Opening Balance | c5aaef64-7dc9-4c77-9278-6f0f0dcf0915 |
|  |  |  |  |  | Recognised | be01eb43-3f20-4c06-b73d-f6ed677eece0 |
|  |  |  |  |  | Reversal | 4e7e83bd-a948-4b85-adf3-59d2609cde27 |
|  |  |  |  |  | Closing Balance | 1a7989b4-fa5b-47ec-adce-42f37654a027 |
|  |  | Farm Properties | | | | 967d2498-23cd-4f84-a908-512c9893bb62 |
|  |  |  | Agricultural Purposes | | | b5719fb4-39d3-48a0-9d98-dad92d6edba5 |
|  |  |  |  | Impairment | | 282933a1-0b8a-4092-94a7-16c5d070e15f |
|  |  |  |  |  | Opening Balance | b5506f81-7b1b-4533-ae47-0d65e94c20ec |
|  |  |  |  |  | Recognised | 6ee81d59-7665-4efc-8d93-04498dff33c6 |
|  |  |  |  |  | Reversal | 5dd05400-d940-4612-ac00-d3c6044c068d |
|  |  |  |  |  | Closing Balance | 1b5d724d-f287-48a3-8d38-66e6e3a12a57 |
|  |  |  | Business and Commercial Purposes | | | 0c34dbdd-3a40-4676-a297-53e86b9a63d9 |
|  |  |  |  | Impairment | | 5db98f43-8237-44da-8f2d-a48384b2d631 |
|  |  |  |  |  | Opening Balance | 5dd897ba-72db-478e-8cfd-e4379fda7cad |
|  |  |  |  |  | Recognised | 2f3a5a3f-a355-4a30-b8fa-181fd4637d3d |
|  |  |  |  |  | Reversal | d695176b-f0ad-49b1-9c7b-e6aa8dfdf387 |
|  |  |  |  |  | Closing Balance | b497baa8-690a-46af-b95a-c783ac2f9556 |
|  |  |  | Industrial Purposes | | | e3df1f56-9ddb-4f24-b4f4-3d78b031fec0 |
|  |  |  |  | Impairment | | b698e64b-d3a9-4bb4-a95e-0ec0cb321bc0 |
|  |  |  |  |  | Opening Balance | 72a1d81f-ef51-4688-95c0-4bee078cc0ff |
|  |  |  |  |  | Recognised | e396c066-6f90-47db-a41c-52068105a48a |
|  |  |  |  |  | Reversal | 45775337-5cea-4c24-baf4-1395d3480c18 |
|  |  |  |  |  | Closing Balance | 648e2cbe-d26b-4f93-b896-25d3d756359f |
|  |  |  | Residential Properties | | | 639353f9-d927-43da-a1bf-fc915d991016 |
|  |  |  |  | Impairment | | e656d3cc-3763-4fec-b4a1-7696414c3296 |
|  |  |  |  |  | Opening Balance | da8e5f69-8d72-4b35-b969-3bbf3fc039a5 |
|  |  |  |  |  | Recognised | c437a9a4-d678-40c8-8bf3-c47548806e47 |
|  |  |  |  |  | Reversal | d8a29dda-82a2-4f55-bcd2-fc96e089d85b |
|  |  |  |  |  | Closing Balance | da500207-fc33-40a5-81c7-9502bbd813f8 |
|  |  |  | Farm Properties not used for any Purpose | | | 3b9515d7-0571-4d01-bf28-2012e1294577 |
|  |  |  |  | Impairment | | 8ca3ec96-32fe-451e-9f7a-d2c13f49e118 |
|  |  |  |  |  | Opening Balance | 82f742c9-5916-4ac3-8684-28d50bfd8eaa |
|  |  |  |  |  | Recognised | d3cfc206-f891-4a8c-9d42-c3899ed33ba2 |
|  |  |  |  |  | Reversal | 41902e66-d190-4987-8ef1-ec7b0ebbf470 |
|  |  |  |  |  | Closing Balance | 49a3a650-9f54-4bee-9c1f-473120da6899 |
|  |  |  | Other Purpose than Above | | | d21af522-90c3-4b61-afe5-41a0513ad61b |
|  |  |  |  | Impairment | | d1b498fd-8951-4725-8558-a4bdf6c3c70a |
|  |  |  |  |  | Opening Balance | da0bac10-3978-4f24-914e-509188c5dea3 |
|  |  |  |  |  | Recognised | eb456228-9403-4a2b-b00f-be8be0f59f15 |
|  |  |  |  |  | Reversal | 270fd141-0d1f-4f05-8fb2-1cf7cf4e2853 |
|  |  |  |  |  | Closing Balance | f076d8f9-56bd-447d-bf6e-e1219c84a754 |
|  |  | Formal and Informal Settlements | | | | b9c4c91c-de6d-4fa5-8553-bbfa70270cda |
|  |  |  | Impairment | | | fdf30862-584f-4ca4-8cc9-fa5d6bea37a6 |
|  |  |  |  | Opening Balance | | c12aa5f1-dbfc-4f19-ba0f-cb406e99baed |
|  |  |  |  | Recognised | | ddda129f-2303-48e2-81d1-4768ced1bdd8 |
|  |  |  |  | Reversal | | e5671ffe-9976-4530-999c-494cd8608d98 |
|  |  |  |  | Closing Balance | | 57734448-e20a-4ea3-b9a8-47ec0664b909 |
|  |  | Industrial Properties | | | | 90008e9b-0afb-420f-8fa3-4a25de32bb6f |
|  |  |  | Impairment | | | d50e4a23-7a79-4242-af68-7c1266cf0ef7 |
|  |  |  |  | Opening Balance | | 8cbaf572-58db-4811-969a-3107140c878d |
|  |  |  |  | Recognised | | d76e5419-ec84-4550-88f1-3594d24c17ea |
|  |  |  |  | Reversal | | a2ec5cff-1970-41fb-88ea-a6a99d018a78 |
|  |  |  |  | Closing Balance | | ee9e5e99-7f26-46e0-a2d4-dbdd132ce665 |
|  |  | Municipal Properties | | | | 07fc7fe2-1061-4572-8715-45ffd22818e9 |
|  |  |  | Impairment | | | 6cda87bc-5d25-4274-adcf-7d6ab24804ff |
|  |  |  |  | Opening Balance | | 4020c33a-79b0-4189-8b27-1c9e40838ea7 |
|  |  |  |  | Recognised | | d5f02acb-b74a-4516-99f4-56184122e502 |
|  |  |  |  | Reversal | | 0429bfd3-7c36-4d8c-bf44-c216cce9df62 |
|  |  |  |  | Closing Balance | | 1bb435c3-c7a9-48cb-a5f2-fcb6d714bf42 |
|  |  | National Monument Properties | | | | 5839814c-eb5e-496e-bb85-93b59792ee35 |
|  |  |  | Impairment | | | 93eca0e1-0ff5-4247-a927-e16cbeea768b |
|  |  |  |  | Opening Balance | | 2bc48a11-4429-49ee-adc1-14bab5a44de3 |
|  |  |  |  | Recognised | | 7df30400-616c-4f80-be7e-8909d59f4c71 |
|  |  |  |  | Reversal | | b86a92ea-6974-421e-b581-8dd5cb461d0e |
|  |  |  |  | Closing Balance | | de2cc8c1-be1b-46b3-99cf-4589dfb418af |
|  |  | Privately Owned Towns Serviced by the Owner | | | | 07dd9b70-06f3-431c-b539-a4e5cfaefccb |
|  |  |  | Impairment | | | 5156ae6b-4f72-4e12-adff-e7b193d1ed19 |
|  |  |  |  | Opening Balance | | fc803d0a-8cd5-4f69-acf1-ffd0cacc64ba |
|  |  |  |  | Recognised | | 7ad1beed-84a7-4f89-bbe0-58dc8b968ec0 |
|  |  |  |  | Reversal | | 929653ba-ddcc-481b-9ec7-91809d2755e5 |
|  |  |  |  | Closing Balance | | cef0147b-15d1-4034-b583-2777fed55e30 |
|  |  | Protected Areas | | | | bdda6629-f27f-4fbb-9deb-f8a4a375700c |
|  |  |  | Impairment | | | 81f9dd3a-c7bd-4201-91be-a18fbee2f2cb |
|  |  |  |  | Opening Balance | | 871bca40-019e-478e-94b3-1b5895997028 |
|  |  |  |  | Recognised | | 2106b669-2c26-4a6b-8825-59b86fc830c8 |
|  |  |  |  | Reversal | | 4a6d3b45-5d99-4585-9276-34442d1d0eca |
|  |  |  |  | Closing Balance | | 2852d770-ce90-40bd-8319-54fd2b2bed06 |
|  |  | Public Benefit Organisations | | | | b0581293-6086-41bb-896d-4b5165acb50f |
|  |  |  | Impairment | | | c6b6e629-d279-4f9a-9906-5c286c547b59 |
|  |  |  |  | Opening Balance | | d69d6703-2938-4b64-a75e-f90b31e5543e |
|  |  |  |  | Recognised | | 3c073d0e-5f05-4835-b351-a3bfb2c1ad61 |
|  |  |  |  | Reversal | | aa7f57b7-813c-4717-886f-95fb5bfc4c12 |
|  |  |  |  | Closing Balance | | b31fa0e5-8e56-47b2-902c-7e20590aa1e6 |
|  |  | Public Service Infrastructure | | | | d9e96f1b-2b4e-454f-9d19-861e1c529b80 |
|  |  |  | Impairment | | | a178480e-e642-4eb5-90e4-6952f28300d5 |
|  |  |  |  | Opening Balance | | 2e08791a-c723-4261-8fb7-54440260c5f3 |
|  |  |  |  | Recognised | | b2993cc7-cbbb-4f5d-97f0-71c6c2018f25 |
|  |  |  |  | Reversal | | 1799b158-cf2f-4040-bb27-c0f2c2626426 |
|  |  |  |  | Closing Balance | | 911a6577-d7fa-489b-bdb9-7aa7caa4b7a7 |
|  |  | Residential Properties | | | | 7c5bc746-b165-446b-9d37-cd1eccdaf4fd |
|  |  |  | Developed | | | 3ac7384a-1c7a-4b61-8a05-19ab0d042436 |
|  |  |  |  | Impairment | | f398fdc2-7720-43d0-930d-28aaea6052d2 |
|  |  |  |  |  | Opening Balance | a7ecf3f0-39f3-427e-9c93-ed93635ad66a |
|  |  |  |  |  | Recognised | 6b38cfd8-d0fa-402d-bccd-753b50a72094 |
|  |  |  |  |  | Reversal | 1092caca-a508-4c4b-bdee-f43f729741a9 |
|  |  |  |  |  | Closing Balance | 087400e6-c934-4623-a698-f999806eae38 |
|  |  |  | Vacant Land | | | 6552adfb-84dc-4c93-a657-cf853aea0ff1 |
|  |  |  |  | Impairment | | c428d96a-d8d6-4de5-9e78-eeca36199af2 |
|  |  |  |  |  | Opening Balance | ef4d2eb3-706a-4b7b-8472-5bbb316ba8f2 |
|  |  |  |  |  | Recognised | 41f9cf2e-ea05-465c-8dca-2441f8297d7c |
|  |  |  |  |  | Reversal | bdf71528-2ea1-4ded-90a9-b4d66e3387b9 |
|  |  |  |  |  | Closing Balance | 5ec8b1aa-f60d-4eae-83c2-6ff602676f2d |
|  |  | Restitution and Redistribution Properties | | | | 92a3c8e2-063d-48f5-90b5-c5a912f7cf9c |
|  |  |  | Communal Property Associations Act | | | 98bce220-518c-4b9e-a2a7-2580641ccfe5 |
|  |  |  |  | Impairment | | 0467a48f-4643-4777-b522-ae01ca6029fa |
|  |  |  |  |  | Opening Balance | 143f7475-b62e-41f0-ad54-17f9d7f8a823 |
|  |  |  |  |  | Recognised | f5980774-34ad-466a-8e6d-1d19ccb55442 |
|  |  |  |  |  | Reversal | 6a81b43b-2127-4ea6-bdfb-4f2b62a9bcba |
|  |  |  |  |  | Closing Balance | fc594608-abe8-46f1-97b0-0c0bc600c4ab |
|  |  |  | Land and Assistance Act or Restitution of Land Rights Act | | | 63923b1c-a42f-4b80-859b-fc4582d723de |
|  |  |  |  | Impairment | | d4a6fb50-6722-4260-8c69-672ef85abbd6 |
|  |  |  |  |  | Opening Balance | 7b37cde6-226e-42e7-ab3f-194343ab57a7 |
|  |  |  |  |  | Recognised | bf86e5e5-d2b7-4804-b14e-4cbfc571590a |
|  |  |  |  |  | Reversal | 8b6cde77-26d2-427b-b8cf-6623e9939a22 |
|  |  |  |  |  | Closing Balance | 6e7948c0-3af7-4525-94d1-50726a21e34f |
|  |  | Small Holdings | | | | eac081b0-e91c-45af-9ff4-3a3c8fa724ee |
|  |  |  | Agricultural Purposes | | | 96be10c7-4dfb-4b0d-b354-52b12f63ebc2 |
|  |  |  |  | Impairment | | 98123485-246c-4cd3-8226-e72f3c08b4a9 |
|  |  |  |  |  | Opening Balance | af6f2d48-8e7d-4ce7-afd9-de66c0e0d706 |
|  |  |  |  |  | Recognised | f759d7bf-0857-4c9d-9f0a-c53b1f151e86 |
|  |  |  |  |  | Reversal | a1510b1c-e625-4829-b5e4-7912add63a44 |
|  |  |  |  |  | Closing Balance | 9bccdd80-b366-47d3-8c67-41874b656831 |
|  |  |  | Business and Commercial Purposes | | | 176cb8ab-0ed4-4776-aa88-2c9897b36dbd |
|  |  |  |  | Impairment | | 5d45acee-5d1b-4725-ab31-351f074afb95 |
|  |  |  |  |  | Opening Balance | 1cc0c41a-5b4f-40a5-8746-4f7ea96c2864 |
|  |  |  |  |  | Recognised | 63706c36-be57-4e58-acf6-01f52b53b670 |
|  |  |  |  |  | Reversal | ca67a739-14fe-434f-b1fb-3e441930c678 |
|  |  |  |  |  | Closing Balance | 628d3f99-88a8-436e-83a4-eed501662d0a |
|  |  |  | Industrial Purposes | | | 08cc8b2c-0035-4c12-9c37-3887def766e1 |
|  |  |  |  | Impairment | | 60fa6ec5-2d29-4213-a84b-ca8d94a09474 |
|  |  |  |  |  | Opening Balance | a6469505-0468-4636-bda5-c35b41ff572d |
|  |  |  |  |  | Recognised | 11eaa77c-5028-41c1-8d7f-80f18f85601d |
|  |  |  |  |  | Reversal | 1876a008-7254-4640-bb92-2745c4478a53 |
|  |  |  |  |  | Closing Balance | c2096bdc-7990-4c73-baf5-867babfb7d1f |
|  |  |  | Residential Purposes | | | 74b67aa0-dc91-4148-a319-4d406676ed8e |
|  |  |  |  | Impairment | | f1753a9a-146b-4311-845c-82dce6947c07 |
|  |  |  |  |  | Opening Balance | a851745b-907b-49d1-80e9-a872ac3c489e |
|  |  |  |  |  | Recognised | 230c6a7b-e138-4569-93b1-90fabe5f7e9c |
|  |  |  |  |  | Reversal | 64e9676b-4e32-4ed9-8933-7f72b255feba |
|  |  |  |  |  | Closing Balance | 71703b57-7663-4940-8e41-aa19958aed8f |
|  |  |  | Purposes other than the Above | | | e6607abf-5c35-42a6-89d3-6cecd9d5136a |
|  |  |  |  | Impairment | | 54ce2c6b-08c5-4cc8-b6e7-55ff7c5d634f |
|  |  |  |  |  | Opening Balance | fa39835e-7d98-4021-97bf-a47fd9935f10 |
|  |  |  |  |  | Recognised | 4d4c0996-21f3-4c52-aa54-6935eb4d1451 |
|  |  |  |  |  | Reversal | da3598d0-27b1-499d-bd7d-a0f9fbe4646c |
|  |  |  |  |  | Closing Balance | e50ede54-45f8-49ef-97a8-10d1e4bf4748 |
|  |  | Special Rating Area | | | | dada2d46-4a6c-46cf-9d97-48334fa72ed5 |
|  |  |  | Impairment | | | 67712b47-f1db-498d-869f-6eae4793a8c7 |
|  |  |  |  | Opening Balance | | f6a467e4-0244-40ca-9d27-f8be7ebf1336 |
|  |  |  |  | Recognised | | 8d50d236-ffc4-42c6-b10b-464df4bf494f |
|  |  |  |  | Reversal | | 11013695-e0b9-4d26-9ed6-80081a4524e5 |
|  |  |  |  | Closing Balance | | 49312996-acab-427b-917c-69cf0e42903c |
|  |  | State-owned Properties | | | | 4b2c4d25-578e-42aa-80fa-ac0e4d8d28d3 |
|  |  |  | National Government | | | d32dbb0a-a73e-42c6-9e92-081b66b2a970 |
|  |  |  |  | Impairment | | 598dbeb6-e1e0-4583-9305-8ff8bcd63c06 |
|  |  |  |  |  | Opening Balance | 36e5c844-f67b-4606-807d-7fbc9cd9494e |
|  |  |  |  |  | Recognised | e465307a-d1a2-4de8-bd5a-afc60b19e924 |
|  |  |  |  |  | Reversal | 4a0a4aab-f278-4e86-a27e-2e38eb9785a9 |
|  |  |  |  |  | Closing Balance | 3870f9fb-e4f7-4dbe-89fb-2678415c7c03 |
|  |  |  | Provincial Government | | | 758e9898-a1d9-4b59-9069-091456b5343f |
|  |  |  |  | Impairment | | 65e85a69-38ea-43e1-aa01-befac04247b2 |
|  |  |  |  |  | Opening Balance | 4010d49e-9f98-4b3d-9a89-fc7d099a1d53 |
|  |  |  |  |  | Recognised | 3e30cf3f-41f9-4819-8b11-82d6510c20d5 |
|  |  |  |  |  | Reversal | d9ec62fb-75b7-4160-9330-06f2daf85d61 |
|  |  |  |  |  | Closing Balance | 1f6bd951-0033-4966-8844-de5640ae4461 |
|  |  | State Trust Land | | | | f3d3cc92-6c5d-4626-9255-e8787403ca8c |
|  |  |  | Impairment | | | 22649a57-f6ab-4784-9570-c0414f1abfb4 |
|  |  |  |  | Opening Balance | | 94171030-0e0d-4b49-8fdd-e38fcaf33e4c |
|  |  |  |  | Recognised | | 0c271578-cfb6-4934-8cdf-0a40682a0540 |
|  |  |  |  | Reversal | | 51bcdbd1-977e-4d04-a38c-54b967f3ebdb |
|  |  |  |  | Closing Balance | | 2d7a6d1d-0335-42a6-9ee5-48c1d065efeb |
|  |  | Mining Properties | | | | 97d7bba2-eb02-47a1-811d-68f049c893da |
|  |  |  | Impairment | | | 96669e1e-eb41-4ad7-a018-c48419a212dd |
|  |  |  |  | Opening Balance | | 619c82c0-48bb-452e-b6a1-6892e64c31ae |
|  |  |  |  | Recognised | | bd4be9c9-107a-4af4-b3ff-1526aa344179 |
|  |  |  |  | Reversal | | 0ff363db-0233-461b-bb10-57c15b629b4e |
|  |  |  |  | Closing Balance | | 1e4c2e73-dfef-4f24-899d-c35efb98768c |
|  |  | Agricultural Properties | | | | 26b2dd44-6163-4187-b859-f5a0aae268f3 |
|  |  |  | Impairment | | | 68b5683d-e812-47db-be53-52ae5d399eef |
|  |  |  |  | Opening Balance | | 54b409ae-7b88-4a82-955b-d3b148dea828 |
|  |  |  |  | Recognised | | 70bfda8f-b819-4dbc-9f42-b7981d1d5c58 |
|  |  |  |  | Reversal | | ba519592-5cfa-40cf-82cd-32e98db86c89 |
|  |  |  |  | Closing Balance | | aaffadb7-f65c-4f96-9235-84442579630f |
|  |  | Multiple Purposes | | | | 54fa191d-57ba-4db9-aa76-f8795933da46 |
|  |  |  | Impairment | | | 549b993a-3265-4d29-9259-688297cb7d29 |
|  |  |  |  | Opening Balance | | a8e89763-2de5-42c8-be9c-311b363f1c8c |
|  |  |  |  | Recognised | | 392bb09e-e972-4ada-ad58-d7ad655df5e9 |
|  |  |  |  | Reversal | | e6ac23c1-c346-444d-aed7-a1c48295db5b |
|  |  |  |  | Closing Balance | | e04295d3-f2b9-4497-bf8c-ac7b82d20108 |
|  | Fines | | | | | 92a08a87-6ca7-4f9a-ab3d-dd295c50891a |
|  |  | Impairment Fines | | | | db8caa41-4f33-4308-82bb-a3bff837f5b3 |
|  |  |  | Opening Balance | | | a30f8313-111f-40cf-aee0-773e9e827313 |
|  |  |  | Recognised | | | 66097f80-d954-4048-b11e-58f2df8e2c2e |
|  |  |  | Reversal | | | 6b5910cc-807e-4fb3-9b2f-a6709e19f196 |
|  |  |  | Closing Balance | | | d046e6a6-8286-4730-875f-8ab3fe63ede6 |
|  | Impairment Insurance Claims | | | | | 7d89156b-c2d8-4038-a5b4-883285d663cb |
|  |  | Opening Balance | | | | 90cef124-8572-4a04-a18f-716b7c8cd541 |
|  |  | Recognised | | | | 78fb04a7-2c26-465f-ab62-d3f5fd9ff521 |
|  |  | Reversal | | | | ef03542d-6274-46ad-9c60-446b54b5a8b3 |
|  |  | Closing Balance | | | | 2b6adf9b-009d-4946-931d-79d5edc11a68 |
|  | Impairment Unauthorised, Irregular, Fruitless and Wasteful Expenditure | | | | | 72cfa584-dc13-4dc0-8ae4-5711b060bf62 |
|  |  | Opening Balance | | | | e6bfe4c6-1c7b-434c-bb66-f21617b205a0 |
|  |  | Recognised | | | | 5d7ae241-d888-4cc7-9844-ac5d164dbf6a |
|  |  | Reversal | | | | bc605fd9-5e10-4a70-b765-81911036cca7 |
|  |  | Closing Balance | | | | f64c048d-0563-428d-a722-29093d70a9a6 |
|  | Impairment LGSETA Interns | | | | | 24ebe460-e786-46d1-a34f-1cfe7105fdbd |
|  |  | Opening Balance | | | | bd2e39f8-8e20-42a3-b053-2a757b29a4b1 |
|  |  | Recognised | | | | 1a331caf-ce8f-4b84-8a58-a52b6d1bee35 |
|  |  | Reversal | | | | 35fcc44d-432f-4d08-a8c8-e76a25bf557d |
|  |  | Closing Balance | | | | 7a2b520b-92ee-4708-9b2a-5aee85d4aa20 |
|  | Impairment R/D Cheques | | | | | eed3903f-2be8-4b03-bef2-90986a9f6164 |
|  |  | Opening Balance | | | | b879501c-8a67-41e8-8fd0-65598f648af5 |
|  |  | Recognised | | | | 954cf90f-78a0-494f-974c-5c7771e4c0d0 |
|  |  | Reversal | | | | 991d8bc6-ee34-4eaa-bfec-4eb507fd7a37 |
|  |  | Closing Balance | | | | 879bafbe-14c2-470b-bfee-823438f62ddf |
|  | Impairment UIF Refund | | | | | b02c199c-56c7-4307-853b-2b660d40be87 |
|  |  | Opening Balance | | | | 57020b19-3ca3-4705-ada2-190ceaaad80c |
|  |  | Recognised | | | | be18be1e-0c95-4757-9b5a-517f9abf87f6 |
|  |  | Reversal | | | | d5227cde-50f8-4c33-b385-7d0eb7f68afa |
|  |  | Closing Balance | | | | bc9f3327-53a2-422c-9c0f-544828dff87d |
|  | Impairment Over Payment of Contractors | | | | | b34f91be-4ad1-4813-a840-226b6a63e6b4 |
|  |  | Opening Balance | | | | 14ac8428-7096-4d49-bc1a-04f9c9b7c6d4 |
|  |  | Recognised | | | | 56eb6043-f776-43b4-a837-16f439685b23 |
|  |  | Reversal | | | | b53657f9-7c99-4393-8144-482d9cdc41be |
|  |  | Closing Balance | | | | 0a3415ed-6d9c-4e00-bd1c-0ef6b4c146ae |
| **Trade and other Receivables from Exchange Transactions** | | | | | | 115def4d-6c6b-464d-a9ea-6c85b92b646f |
|  |  | Impairment Insurance | | | | a0ac93df-ca31-4b64-adaa-4c7cb9cd447b |
|  |  |  | Opening Balance | | | b9c69893-9420-497c-a48f-2f6050349f31 |
|  |  |  | Recognised | | | d69e4d28-67e6-4cc7-a28a-6e4a95232271 |
|  |  |  | Reversal | | | f9b7dd0a-3686-4b88-a972-a539b332f064 |
|  |  |  | Closing Balance | | | ccd282c1-ef1e-441a-b10b-ca587f492de5 |
|  |  | Impairment Interest | | | | 8a810720-0ae5-4803-b471-b0ccdf0e9298 |
|  |  |  | Opening Balance | | | f753636b-3c72-4d1d-b3b5-8717c3b3f4f4 |
|  |  |  | Recognised | | | 069f434b-f877-401c-8a28-3789a89c5b36 |
|  |  |  | Reversal | | | 95ddd94d-1b56-4f95-81c9-e8b6c767adda |
|  |  |  | Closing Balance | | | 6c551d17-b4b2-437e-ba0f-cc9337472059 |
|  |  | Impairment Rent | | | | be169c42-8085-4086-a6f4-9b0486615cb8 |
|  |  |  | Opening Balance | | | 12b9307c-2cd4-481d-95bb-8995d89d239c |
|  |  |  | Recognised | | | 9532435b-1551-49e0-bbd1-dfb1504ff47b |
|  |  |  | Reversal | | | 958cc590-6a32-4517-8e63-51b15794d8ca |
|  |  |  | Closing Balance | | | ad213b2a-31e7-42cb-bf59-0b042db750f8 |
|  |  | Impairment Recoveries of Employee Expenses | | | | 8eb95625-8532-414e-b09e-4cebb3ea50a4 |
|  |  |  | Opening Balance | | | a8d60849-09e7-4ea7-af97-2aa98ecf1799 |
|  |  |  | Recognised | | | fdf39ab9-d799-479b-9a0d-0c4136639674 |
|  |  |  | Reversal | | | 99ee25d7-c46e-4048-97d9-131acf5ea39f |
|  |  |  | Closing Balance | | | 9bf6c731-b703-4ac1-98a3-a2ea0cf07354 |
|  |  | Impairment Subsistence and Travel | | | | 83e163d9-d99d-442f-994d-fe65aefbb308 |
|  |  |  | Opening Balance | | | 1b642e90-0e15-4ef0-9e54-e0faf4d4df36 |
|  |  |  | Recognised | | | 343dd4bf-7786-4978-8e50-0ce86b094a6b |
|  |  |  | Reversal | | | 83ebd9e2-0bbc-41b1-bf95-ab6f88463dea |
|  |  |  | Closing Balance | | | 5d716141-d805-4357-ad4f-86d93504f043 |
|  |  | Impairment Taxes and Levies other than Income Tax | | | | af4d859d-19fa-4f57-8e2a-516cc8be2e85 |
|  |  |  | Opening Balance | | | cd8ba51d-03e8-4b9b-a194-41a5ebcf2bd0 |
|  |  |  | Recognised | | | 3d5cff0d-1d5f-47b4-9d24-706bda19c8c5 |
|  |  |  | Reversal | | | 912cef34-24ae-4326-9e1d-e5609661bdb7 |
|  |  |  | Closing Balance | | | a0cfca33-c02b-438b-9ff4-33a760a0c384 |
|  |  | Impairment Un-Used Prepaid Electricity | | | | 88bff78b-563b-44bd-8753-3927160ee40c |
|  |  |  | Opening Balance | | | 31764694-a859-4055-8ac0-2d362a348ae7 |
|  |  |  | Recognised | | | f8fb16be-d084-4861-a297-53ffd7c5a6d6 |
|  |  |  | Reversal | | | c22d571e-6fcf-427e-a394-4352d17d32e9 |
|  |  |  | Closing Balance | | | 6cddf39d-cbd1-47fa-9e90-1347d144ee4a |
|  | Trading Service and Customer Service Debtors | | | | | dce1db20-5142-4ce3-bde9-462c4cf8d60a |
|  |  | Electricity | | | | 21778190-f668-4ca1-8f56-87243df6a5dc |
|  |  |  | Impairment | | | 8c82fe44-0ccb-49fe-898e-5aafd459029a |
|  |  |  |  | Opening Balance | | 4a335ef2-190f-4b7c-8015-179dfca0242e |
|  |  |  |  | Recognised | | 8148e418-5b51-41ae-b881-dda8a60912b3 |
|  |  |  |  | Reversal | | 177c28ee-2ff9-4b64-9ec8-e52c18c15666 |
|  |  |  |  | Closing Balance | | 7a24e8be-a7ca-462c-ae44-5f5ef85d7e89 |
|  |  | Merchandising, Jobbing and Contracts | | | | d1005847-a003-46ef-aee3-d22afaa51d32 |
|  |  |  | Impairment | | | eaf6491e-a731-4e30-8a6f-3e4650e19abf |
|  |  |  |  | Opening Balance | | 0dc65588-2b64-4afe-acd2-6f36a64784dc |
|  |  |  |  | Recognised | | 8d3ac0a4-0d8a-40c2-8fe0-fe4b91fa4034 |
|  |  |  |  | Reversal | | 6ca19533-c1a3-4b7c-b552-6c2852dab8a3 |
|  |  |  |  | Closing Balance | | 1bbca0fe-d31f-49a5-b54c-6d7abe7cbb45 |
|  |  | Property Rental Debtors | | | | d125eddc-00ac-4b4c-90fc-df84290c6df0 |
|  |  |  | Impairment | | | a8c9c7df-8531-42f5-b352-fc4da3cb6b2c |
|  |  |  |  | Opening Balance | | 7b87628d-61a9-4e8a-9ebe-8e8893fedef2 |
|  |  |  |  | Recognised | | 82509913-4a28-43e3-8c9e-31fa45ac8fa0 |
|  |  |  |  | Reversal | | 23f64690-ddf4-43cf-a621-a646d9deb673 |
|  |  |  |  | Closing Balance | | cb2209c1-c325-4039-8089-ae63043bc0d9 |
|  |  | Service Charges | | | | 7bd6586a-27f7-43c0-9f5a-ce807cb77827 |
|  |  |  | Impairment | | | a44eec29-3998-4645-ba6c-63ea40f46acf |
|  |  |  |  | Opening Balance | | 16011b58-f867-403a-af1e-7219bf97ae36 |
|  |  |  |  | Recognised | | d700d45a-3007-4616-913f-3afe037e1648 |
|  |  |  |  | Reversal | | f24607dd-27a8-44fe-9d06-214d7c61f351 |
|  |  |  |  | Closing Balance | | a006d02d-8e4e-4301-bd5a-6b9af9b31e80 |
|  |  | Waste Management | | | | d99aca4a-bcb5-4772-8b4a-30220df5bcf3 |
|  |  |  | Impairment | | | 00d246b3-c413-4617-bfba-07c2287ebf7f |
|  |  |  |  | Opening Balance | | af54a70e-669c-4066-9750-0c60b30cf941 |
|  |  |  |  | Recognised | | eb1c654f-fba0-4d6e-ab48-41d3c67e37fc |
|  |  |  |  | Reversal | | 378e35bd-68b5-4f0c-9144-55a061551f98 |
|  |  |  |  | Closing Balance | | c8abcd05-39ea-421e-b13d-ae4fd0232e7c |
|  |  | Waste Water Management | | | | affffaa8-1436-49ae-87b8-921bfbb14277 |
|  |  |  | Impairment | | | 518e3175-d7b2-4b13-b501-f4a4f9e31ed1 |
|  |  |  |  | Opening Balance | | 7f480a0d-2d87-48f6-b2ab-68d335e1bd74 |
|  |  |  |  | Recognised | | ab140143-51ff-4e28-8b46-6a3f03d2d44c |
|  |  |  |  | Reversal | | f3af94f3-e650-4895-8a72-901a66913fa5 |
|  |  |  |  | Closing Balance | | 5c9a5310-b7dc-4d38-aefd-2f4ba0947b44 |
|  |  | Water | | | | 78264c79-600e-4e9d-bf78-9048a8ff2b2b |
|  |  |  | Impairment | | | e2020745-7f1d-4d3b-b049-bb32a59eb1b7 |
|  |  |  |  | Opening Balance | | 9225c41a-cb45-45f4-bb43-c5f36fd99fbe |
|  |  |  |  | Recognised | | 93dc4c4f-45c7-4c26-b64d-1307c571b30c |
|  |  |  |  | Reversal | | 591f9151-ecbc-4d0e-a644-3f658a491e89 |
|  |  |  |  | Closing Balance | | 02845304-9a4d-4dbd-a010-748810435c44 |
|  |  | Housing Selling Scheme | | | | d7534eed-9946-442d-8701-69741755d162 |
|  |  |  | Impairment Housing Selling Scheme | | | c1a34893-3362-47e7-8a22-b22e8caf165c |
|  |  |  |  | Opening Balance | | 4b1ee4af-f035-446d-b797-27d3df821c20 |
|  |  |  |  | Recognised | | 86fcd943-6e26-49f6-b48f-baefc0484312 |
|  |  |  |  | Reversal | | c4a337d8-fe01-4727-9e27-fae15429bb3a |
|  |  |  |  | Closing Balance | | c9814210-4230-40db-add8-679a38dac344 |
|  |  | Water and Sanitation Service Authority | | | | 859abb24-e26c-4427-aeaa-8da1331b8272 |
|  |  |  | Impairment Water and Sanitation Service Authority | | | 1b6636a4-b0be-4196-81cd-caf78cf6915a |
|  |  |  |  | Opening Balance | | 7b284248-012a-4859-82f1-efd5613a8039 |
|  |  |  |  | Recognised | | 60dee571-ca04-457b-ac51-7b0b74a97847 |
|  |  |  |  | Reversal | | 9a816427-1468-4b3b-a33d-420a274b9eb7 |
|  |  |  |  | Closing Balance | | 8d413fd4-3b85-489a-83aa-89d85d8dd9f4 |
|  |  | Market Agency | | | | d52f86a6-40d6-41a5-991f-30df5f293fd4 |
|  |  |  | Impairment Market Agency | | | 146d6bee-4209-43a2-a185-1db8212e23ee |
|  |  |  |  | Opening Balance | | c92fa009-4d81-47eb-9388-d174f0ba5793 |
|  |  |  |  | Recognised | | f25a7201-ab5f-4a0e-ae72-e456d1cf14cd |
|  |  |  |  | Reversal | | 685a751c-7e7f-4ac3-a3dd-5392580ff08f |
|  |  |  |  | Closing Balance | | c5afcfc8-d510-454b-8800-478a9b9cded1 |
|  |  | Land Sale Debtors | | | | 6256f3a0-0995-4010-8e9a-de39aa60b48f |
|  |  |  | Impairment Land Sale Debtors | | | 2fb34f14-fb54-4644-96dd-a69175f70178 |
|  |  |  |  | Opening Balance | | 0f82fbac-26bf-4982-8032-976af161f389 |
|  |  |  |  | Recognised | | 71af893b-aa82-428a-a363-1881950be38f |
|  |  |  |  | Reversal | | 082008d7-f14e-43c3-a351-92feec7a0eb5 |
|  |  |  |  | Closing Balance | | a2cb8262-0b40-42e8-83f6-f21187705412 |
|  |  | Abeyance | | | | 70323b71-939b-49e3-8ca9-d43b13780480 |
|  |  |  | Impairment Land Sale Debtors | | | 48537e1f-3758-4c94-87ca-9cd46d56cac0 |
|  |  |  |  | Opening Balance | | fb5af70a-475c-4cc6-a7ab-4ec33db12e73 |
|  |  |  |  | Recognised | | 4fa816ed-f6de-4212-8577-92c44c4ec876 |
|  |  |  |  | Reversal | | 1a0a2279-6356-4873-80b0-27a21def3d32 |
|  |  |  |  | Closing Balance | | 1b64953e-c9f6-4330-aef3-5e0bcd05e1c2 |
|  |  | R/D Cheques | | | | 60f955f7-1754-4d3b-ad00-0836a5d82af7 |
|  |  |  | Impairment R/D Cheques | | | 78c9d2d7-a4ed-42db-9e3e-d396789c2e2e |
|  |  |  |  | Opening Balance | | 6d365663-fa6c-4670-a5a1-faaec86e07c7 |
|  |  |  |  | Recognised | | 86ce1862-6fa2-4bb6-9b89-43abccd26df5 |
|  |  |  |  | Reversal | | 41365b5f-09fc-43c7-a78e-7b6f2a82114c |
|  |  |  |  | Closing Balance | | 701d3ce9-e025-41e1-8d9f-39eb7389d72e |

## ANNEXURE G: LIST OF ACCOUNTS FOR RECOGNITION OF IMPAIRMENT LOSSES AND REVERSAL THEREOF (STATEMENT OF FINANCIAL POSITION)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **ACCOUNTS ACCORDING TO MSCOA VERSION 6.4** | | | | **GUID** |
| **Gains and Losses** |  |  |  | 1f2cbc33-d269-4c44-b37b-bbcdd14676d7 |
|  | Impairment Loss |  |  | 5e16ed1e-eb84-40e2-9cab-119aacecaa7f |
|  |  | Other Receivables from Non-exchange Revenue |  | 0f6daf70-4f6b-4c61-8a4c-1efb60d65819 |
|  |  |  | Non Specific Accounts | d89ea294-7dcc-4778-858c-6fe538c12f2f |
|  |  |  | Property Rates | 9e82d266-bf51-4240-8d39-75464d4f8f0c |
|  |  | Trade and Other Receivables from Exchange Transactions |  | 70408566-2983-49be-ac82-b7e29a60f0a3 |
|  |  |  | Electricity | e0d7cb87-b691-47fb-a558-5c1ae12308d4 |
|  |  |  | Non Specific Accounts | 65e766bf-5e46-479a-bf8a-739e7f38717d |
|  |  |  | Waste Management | 21639035-793f-4899-80fd-5ee80039c330 |
|  |  |  | Waste Water Management | 8307f3f0-7172-4893-a7be-7bd84ca7efb8 |
|  |  |  | Water | 7a7902c9-6ae2-43dc-9e6d-e5e5f478fcaf |
|  | Reversal of Impairment Loss |  |  | 7c381123-4c5d-4354-8052-05ae15270de6 |
|  |  | Other Receivables from Non-exchange Revenue |  | 8875e8a5-921f-469c-8e25-13743b410ef7 |
|  |  |  | Non Specific Accounts | 3be1764a-58d6-4095-9a6b-ce3c88820d89 |
|  |  |  | Property Rates | a3c0af65-a998-49d0-b9c3-2ec22ebf3f3a |
|  |  | Trade and Other Receivables from Exchange Transactions |  | ab6c110f-4743-4f45-9488-9416502686b2 |
|  |  |  | Electricity | 1548f9ec-d20a-4bb6-b28d-15cb972e5675 |
|  |  |  | Non Specific Accounts | d026276a-dddf-437b-9e4f-34f632fedd2b |
|  |  |  | Waste Management | eb6a7add-aa34-4085-b11e-dfa55bf5ed39 |
|  |  |  | Waste Water Management | 54d5b320-1a78-406e-88a3-3dca3681fb82 |
|  |  |  | Water | 0e163e71-6d2a-4ca0-aba3-5db9bdfd2677 |

## ANNEXURE H: NATIONAL TREASURY DOCUMENTS SUBJECTED TO POTENTIAL REVISION FOLLOWING THE ADOPTION OF THIS POSITION PAPER

## Annexure H-1: GRAP Implementation Guide: GRAP 104 Financial Instruments



## Annexure H-2: Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements

