



mSCOA Position Paper on Debt Impairment and Write-offs

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Position papers do not have any legal status. As such, position papers DO NOT replace any National Treasury guidelines, circulars, instructions or implementation guidelines. Subject matters dealt with in the position papers are identified for specific consideration and may be matters controversial in nature.

The 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 papers will be specifically defined.

1 Introduction

The management of debt is a critical function in ensuring the sustainability of the municipal revenue base. To this end, MFMA Circular No. 64 on *Revenue Management* discusses revenue management and revenue enhancement within the municipal environment.

The annual budget circulars consistently focus on the increases in rates, tariffs and other charges keeping them at levels that reflect an appropriate balance between the interests of indigents, households and other customers. The economic growth expectations and climate further increase the risk of collectability of the municipality's debtor's book (i.e. receivables).

It follows that the recognition, measurement and disclosure of revenue and receivables in a consistent and transparent manner is of critical importance to financial management, budgeting and accountability of a municipality.

2 Problem Statement

There are currently 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.

Although most municipalities use impairment allowances in terms of GRAP 104 on *Financial Instruments* and GRAP 108 on *Statutory Receivables* there is an inconsistent approach to the actual write-off of debt approved by Council. Some municipalities reflect the write-off against the allowance account (i.e. in the Statement of Financial Position) while others recognise a debt write-off expense in the Statement of Financial Performance.

In the context of the mSCOA a standard approach in the accounting treatment is preferable in order to ensure a uniform classification of transactions. Thus improving the integrity of information collected and reported both internally and externally. Consistent application also assists decision makers in the tariff setting process, allocation of external funding, and the monitoring of performance.

3 Legislation, the Accounting Standards and Supplementary Guidelines

3.1 Legislation

Section **64 of the MFMA** makes the accounting officer responsible for the management of municipal revenue. This includes, amongst others, a requirement that *the municipality have an effective revenue collection system consistent with section 95 of the Municipal Systems Act and the municipality's credit control and debt collection policy.*

In addition, the section requires a municipality to maintain an accounting and information system which recognises revenue when it is earned, accounts for debtors and accounts for receipts of revenue.

According to section **95(a) of the Municipal Systems Act**:

"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 –

- a. *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."*

Finally, section **96 of the Municipal Systems Act** compels a municipality to collect all money that is due and payable and implement a credit control and debt collection policy which is consistent with its rates and tariff policies.

3.2 Standards of GRAP

Paragraph **.57 of GRAP 104 (2019)** states the following with regard to the impairment and collectability of a financial asset or a group of financial assets (being accounts receivable):

“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.”

Paragraph **.17 of GRAP 108 (2019)** states the following with regard to impairment losses:

“An entity shall assess at each reporting date whether there is an 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 - .29”

3.3 MFMA Circular on Uniform Financial Ratios and norms

MFMA **Circular No. 71** on Uniform Financial Ratios and Norms includes the following guidance on the debt 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 per cent. Assessing the collection ratio will provide an indication of the performance against a number of areas, for example 1) Quality of Credit Control – ensuring what is billed is collected and 2) Quality of Revenue Management – the ability to determine affordable tariffs and bill correctly.”
- **Bad Debt Written-off as a percentage of Bad Debt Provision:** The ratio compares the value of bad debt written-off on consumer debtors to bad debts provided for on consumer debtors to ensure that the provision for bad debt is sufficient. The norm is 100 per cent. A municipality should only write-off debt already provided for and, if the results are less than 100 per cent, it should ideally be due to recoverability of debtors. If the 100 per cent is exceeded, it indicates that a municipality had not previously identified the debtors having the potential of defaults, which could indicate weaknesses in the calculation of the provision for bad debt, the methodology used and/or poor credit processes.

4 Position of mSCOA

Without prescribing how a municipality should assess and manage its receivables, the mSCOA contains the accounts to be utilised in the recording of debtors' impairments and write-offs. These are discussed below.

4.1 Available accounts for the write-off of debt

A single expenditure account is available in the *mSCOA* for the recognition of any bad debt written-off following a resolution of council.

***mSCOA* reference – Bad Debts Written Off [Debit in the Statement of Financial Performance]**

Definition – 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 presented separately on the face of the statement of financial performance.

To complete the transaction, the *mSCOA* has made a “debt write-off” account available per debt type under current to reflect the reduction in debt.

***mSCOA* reference – Bad Debts Written Off [Credit in the Statement of Financial Position]**

Definition – The write-off of debt.

Refer to Annexure **B** for the available accounts per debt type.

As a consequence of the above, the recommendation in this Position Paper is that a municipality recognises all debt write-offs as such in the Statement of Financial Performance and consequently not against the accumulated debt impairment account (or allowance).

Refer to Annexure **A** for an illustrative example.

4.2 Available accounts for the impairment of debt

The impairment assessment, in terms of GRAP 104 and 108, should be conducted on an annual basis taking all debt written-off into account.

Separate accounts are available within *mSCOA* for a municipality to recognise an increase and/or decrease in the impairment of debt per selected debt type. An increase is recognised as an “impairment loss” and a decrease as “reversal of impairment loss”. These accounts are available under “gains and losses” in *mSCOA*.

***mSCOA* reference – Impairment loss or reversal of impairment loss [Debit and/or Credit in the Statement of Financial Performance]**

Definition – Impairment loss → Impairment is a decrease in the value of an asset to an amount that is less than the amount under the cost basis.

Definition – Impairment reversal → Reversal of impairment losses recognised in surplus/deficit in accordance with the Standards of GRAP

Refer to Annexure **C** for the available accounts per selected debt type.

With regard to the actual impairment allowance, the *mSCOA* caters for several accounts to assist municipalities with the recognition and disclosure thereof.

***mSCOA* reference – Impairment allowance [Debit and/or Credit in the Statement of Financial Position]**

Definition – Opening balance → Opening balance on impairment from previous reporting period.

Definition – Recognised → Adjustment of impairment recognised in surplus and deficit. See gains and losses.

Definition – Reversal → Reversal of impairment recognised in surplus and deficit. See gains and losses.

Refer to Annexure **D** for the available accounts per debt type.

It is important to note that the accounts and recommended practice set out in this Position Paper does not contradict with the Standards of GRAP nor should it result in any double accounting in the Statement of Financial Performance. As explained above, debt written-off decreases gross accounts receivable and the impairment assessment is done on the net accounts receivable. The assessment is therefore conducted on the remaining debtors and not those that are no longer recoverable.

The recommended practice in this Position Paper is also aligned to the reporting requirements of the Local Government Database and Reporting System (LGBRS) as it is a critical element in the local government performance analysis conducted by key stakeholders to the municipality.

Annexure A: Illustrative accounting entries

The following example illustrates the application of the position paper:

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

Year 2: Revenue of R15 million is earned, R7.5 million is collected and R6 million is written off by council and R2.5 million impairment losses are assessed against the 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
<i>Recognition of revenue from sales</i>		
Dr Bank	5 000 000	
Cr Accounts receivable- exchange		5 000 000
<i>Recognition of amounts received from consumers</i>		
Dr Impairment loss/gain (PER)	2 000 000	
Cr Impairment allowance (POS)		2 000 000
<i>Recognition of impairment</i>		
Year end X2		
Dr Accounts receivable- exchange	15 000 000	
Cr Revenue from exchange transactions (water)		15 000 000
<i>Recognition of revenue from sales</i>		
Dr Bank	7 500 000	
Cr Accounts receivable- exchange		7 500 000
<i>Recognition of amounts received from consumers</i>		
Dr Bad debts written off (PER)	6 000 000	
Cr Accounts receivable- exchange (POS)		6 000 000
<i>Recognition of amounts written off via council resolution</i>		
Dr Impairment loss/gain (PER)	2 500 000	
Cr Impairment allowance (POS)		2 500 000
<i>Recognition of impairment</i>		

*PER – Statement of Financial Performance

POS – Statement of Financial Position

T - Accounts			
Statement of financial position			
Accounts receivable			
Dr		Cr	
Revenue (water)	10 000 000	Bank	5 000 000
		Closing balance	5 000 000
	<u>10 000 000</u>		<u>10 000 000</u>
Opening balance	5 000 000	Bank	7 500 000
Revenue (water)	15 000 000	Bad debts written o	6 000 000
		Closing balance	6 500 000
	<u>20 000 000</u>		<u>20 000 000</u>
Opening balance	6 500 000		
Impairment allowance			
Dr		Cr	
Closing balance	2 000 000	Impairment (Income Statement)	2 000 000
	<u>2 000 000</u>		<u>2 000 000</u>
Closing balance	4 500 000	Opening balance	2 000 000
		Impairment (Income Statement)	2 500 000
	<u>4 500 000</u>		<u>4 500 000</u>
		Opening balance	4 500 000
Statement of Financial performance			
Bad debts written off			
Bad debts written off (x2)	6 000 000		
Impairment gain or loss			
Impairment estimate (x1)	2 000 000		
Impairment estimate (x2)	2 500 000		

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
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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**

Net consumable debtors	6 500 000	5 000 000
Impairment allowance	4 500 000	2 000 000
	2 000 000	3 000 000
	2 000 000	3 000 000

Annexure B: List of accounts for bad debt written-off within current assets (POS)

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	dfcdf374-b587-4893-bbc0-e7a90762b42a
			Debt Write-offs	5eef6db0-cf59-4181-9e47-5f394b4778c5
		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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4						GUID	
					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
					Debt Write-offs		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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4			GUID
		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-5b3ceebede7
		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-bc01-3ce8ddb40a2
		Multiple Purposes	54fa191d-57ba-4db9-aa76-f8795933da46
		Debt Write-offs	f02f18f7-c3ab-4275-87f9-30698308fa7c
		LGSETA Interns	566cdad3-5bd3-4473-bc5e-2304579617a2
		Debt Write-offs	deb6b501-294b-4542-837d-068b38f1995c
		Fines	92a08a87-6ca7-4f9a-ab3d-dd295c50891a
		Debt Write-offs	3cf49ca7-725d-46cd-a38c-033d1a1c2366

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4			GUID
		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
		Property Rates usage	5c15d7b6-0d5f-4697-97dd-a7aca79b065c
		Business and Commercial Properties	d29025c9-68d2-4337-934f-b1d989250084
		Debt Write-offs	838341fc-953d-482f-84e9-0a5098b90613
		Industrial Properties	d19396c2-f1cb-4eec-bc59-8845831b04aa
		Debt Write-offs	870c451f-b1a1-4c6f-9bd8-d2760dd677dd
		Mining Properties	70ca18d9-510b-45a0-bc78-9bb115fcee5f
		Debt Write-offs	c29e1877-d424-4b16-80fb-97a3b78acf01
		Residential Properties	499bff3f-e534-4e67-b696-76dcd63af5a3
		Debt Write-offs	a1433d49-52a7-4868-9a4c-340995926ca0
		Agricultural Properties	95b4c379-eb85-41f2-a6bf-03b67e6939bf
		Debt Write-offs	eea5051e-e9e4-4075-8b22-895e14108214
		Public Benefit Organisations	0d282af1-71d8-438c-9d00-dee202d9c56e
		Debt Write-offs	b958e6fe-a9d1-4537-8416-5b45fbe42272
		Public service purpose properties	c10d85d1-b27d-442d-9493-5b22ef61ff66
		Debt Write-offs	78480279-d708-4c7a-a2c1-1c7337b1d846
		Public Service Infrastructure Properties	c6f5aa6e-cdf0-4436-830d-9716384b7e40
		Debt Write-offs	d338d1b9-81f5-4cf3-8e5d-738bf5a130b0
		Vacant Land	f96f125c-4ef0-49a8-a492-78b5130362df
		Debt Write-offs	9c64d556-42e0-44a1-9f4c-b7b6bd0e8985
		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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4				GUID
			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-bc50-1bdef8bb404
			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
			Training	7930d6e0-95d7-4e43-a4a3-bc8d4d6c4f38
			Debt Write-offs	f6231934-580c-4b7f-b13b-ac5c3cca354f
		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-ae3-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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4				GUID
			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 C: List of accounts for impairment losses and reversals (PER)

ACCOUNTS ACCORDING TO MSCOA VERSION 6.4			GUID
Gains and Losses			1f2cbc33-d269-4c44-b37b-bbccdd14676d7
	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-e5e5f478fcdf
	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 D: List of accounts for impairment losses and reversals (POS)

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
Receivables from Non-exchange Transactions				4605e80f-59f2-41d4-a0ed-b8a0eff56ceb
	Insurance Claims			dfcdf374-b587-4893-bbc0-e7a90762b42a
		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
	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

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
			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

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
			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

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
			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-28aeea6052d2
			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

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
			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

ACCOUNTS ACCORDING MSCOA VERSION 6.4					GUID
				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-e38fcf33e4c
				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

ACCOUNTS ACCORDING MSCOA VERSION 6.4			GUID
		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-ae0-773e9e827313
		Recognised	66097f80-d954-4048-b11e-58f2df8e2c2e
		Reversal	6b5910cc-807e-4fb3-9b2f-a6709e19f196
		Closing Balance	d046e6a6-8286-4730-875f-8ab3fe63ede6
	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

ACCOUNTS ACCORDING MSCOA VERSION 6.4			GUID
		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
	Property rates by usage		5c15d7b6-0d5f-4697-97dd-a7aca79b065c
	Business and commercial properties		d29025c9-68d2-4337-934f-b1d989250084
		Impairment	68631f52-46ed-4281-8556-2eda36d7c744
		Opening Balance	3c10883a-f994-40f0-8250-f4af87ec3938
		Recognised	b57165a3-89a3-4ef0-99a2-73b8e4b34a84
		Reversal	6ba384cd-235d-4959-82e4-192136f01a2f
	Industrial properties		d19396c2-f1cb-4eec-bc59-8845831b04aa
		Impairment	dd407dc6-c754-428a-a1b7-5fdcc82e2128
		Opening Balance	d113cddd-c64e-4d4e-bca8-1cd3557867c1
		Recognised	dbd0ef75-8d80-453f-8c14-9e536572ac22
		Reversal	e425fca0-28dc-480f-94f6-0e311d30f9ca
	Mining Properties		70ca18d9-510b-45a0-bc78-9bb115fcee5f
		Impairment	043e2aec-4855-45eb-9293-04ab3a1029b6
		Opening Balance	5013cc28-a26e-42ef-a7cf-7585a34e7098
		Recognised	a6667bed-ef28-405a-9b8d-8cd42a0b0f8b
		Reversal	58137a80-2d35-4528-bcbc-fe97c8c48f3d
	Residential Properties		499bff3f-e534-4e67-b696-76dcd63af5a3
		Impairment	7588da85-9bdc-4c01-b23b-c195b8db0ee9
		Opening Balance	84e54cda-3c49-4c49-8dee-79662fdb55f3
		Recognised	5248f74d-b4b1-4a8e-9f54-67bfc4a2dd5
		Reversal	5d6cb895-a97c-423d-a015-70d1f9744523
	Agricultural Properties		95b4c379-eb85-41f2-a6bf-03b67e6939bf
		Impairment	79250bb7-dde8-4d78-a9c0-43e68e7804e9
		Opening Balance	6c0c753f-c76f-4f3f-b45f-59434539d6de

ACCOUNTS ACCORDING MSCOA VERSION 6.4				GUID
			Recognised	71ae10e6-02f0-4d0f-ad29-fc952d85e4be
			Reversal	73efd817-e98d-4a85-8c74-f97920fd89c7
		Public Benefit Organisations		0d282af1-71d8-438c-9d00-dee202d9c56e
		Impairment		9c1e22f3-f07d-493b-b648-b82e4d7840f3
			Opening Balance	7e8b6e26-64fd-4db5-bf54-acf92907e318
			Recognised	2df1629d-c7d2-4a58-987b-20b4be7914d8
			Reversal	75b99757-0a62-4b2e-aa26-47b737472612
		Public Service Purposes Properties		c10d85d1-b27d-442d-9493-5b22ef61ff66
		Impairment		1d2468c3-671d-4880-b1da-98be41d3dbc6
			Opening Balance	66316e68-18f5-4e8d-a743-8e9382d13476
			Recognised	63851caf-3f3e-4717-b4ce-2947a75deff6
			Reversal	b79df78a-e01b-4fb0-b6ac-570fde17ab0d
		Public Service Infrastructure Properties		c6f5aa6e-cdf0-4436-830d-9716384b7e40
		Impairment		26718a44-cb30-474a-aad7-4db7dfbfaea4
			Opening Balance	fac6fcb6-1f1e-4bc2-bf23-fbf338613014
			Recognised	25f066a8-5c89-4fcf-a31e-9ca9b077c41c
			Reversal	447034e4-1eac-4a65-ae57-394f69ca967f
		Vacant Land		f96f125c-4ef0-49a8-a492-78b5130362df
		Impairment		ca69ec3e-9c19-4b3b-b71c-1fdc944ddfef
			Opening Balance	c4a7e03a-ab4d-4ca0-b854-24252bcabebe
			Recognised	f382a85d-a987-49dc-8b81-2aee994a810d
			Reversal	516cfaac-b309-4511-b302-e903096ee127
		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

ACCOUNTS ACCORDING MSCOA VERSION 6.4			GUID
		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-ae3-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

ACCOUNTS ACCORDING MSCOA VERSION 6.4			GUID
		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-ae4d-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

ACCOUNTS ACCORDING MSCOA VERSION 6.4			GUID
		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