

# mSCOA Project: Position Paper on Debt Impairment and Write offs

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*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 received are used as part of the basis for research to cross reference to the specific queries for retaining the completeness of this source of information.*

*Conclusion to be formulated on the position taken by National Treasury after conducting 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 outcome of the conclusion on the position paper.*

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## 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 the 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 increases 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 Ratios 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**

7. 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.
8. 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 has 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.
9. In the context of mSCOA a standardised approach in accounting treatment of debtors is required to ensure uniform classification and 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 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).
10. 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.
11. Inconsistent application of the accounting treatment of debtors lacking transparency in reporting mechanisms consequentially leads to inconsistency 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.
12. Furthermore, the inconsistent application of accounting treatment may also lead to financial sustainability issues, due to the fact that amounts expected to be collected is incorrectly assessed and may have a significant impact on the funding requirements for municipalities.

## LEGISLATIVE AND ACCOUNTING STANDARD

### Legislation

13. 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-

- Recognises revenue when it is earned;
- Accounts for debtors; and
- Accounts for receipts of revenue.

14. 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—

- 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*
- b. ...."*

15. 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

16. 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. "*

17. 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

18. 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.

19. 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 amount 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.

20. 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.
21. 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.
22. Important to note that the practice applied for recognition of debt written-off and debt impairment as proposed must be applied for budget preparation as well as for in-year reporting information.
23. 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 need to be 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**

24. 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**

25. 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 Annexure H-2: 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**

26. Position Paper provides a standardised approach for the classification of transactions within the mSCOA Tables relating to Debt Write-off and Impairment.
27. 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 need to be 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 at the discretion of reporting entity.
28. 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**

29. The mSCOA Project Steering Committee to note:
  - Version 1 of this Position Paper on Debt Impairment and Write-off was discussed and presented to the ICF at the 9 September 2015.
  - Content discussed and agreement reached by the OAG with the ASB on 15 February 2016.
  - 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.

DRAFT FOR COMMENTS

## ANNEXURE A: ACCOUNTING ENTRIES

30. 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.		

DRAFT FOR COMMENTS

## **ANNEXURE B: T-ACCOUNTS**

31. 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.

DRAFT FOR COMMENTS

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

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

## ANNEXURE C: ANNUAL FINANCIAL STATEMENTS

32. 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
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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

Gross consumable debtors	6 500 000	5 000 000
Impairment allowance	4 500 000	2 000 000
	<u>2 000 000</u>	<u>3 000 000</u>

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
	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
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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

Gross 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 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	A professional analyst should be qualified to read, understand and interpret financial statements appropriately. With reference to the Position Paper

Reference / Date	From	Number	Query	Response
9 May 2016	Hilton Renald City of uMhlatuze		<p>the impression that the municipality's impairment assessments are inadequate.</p> <p>This is troubling as financial and debt management is a key factor that the credit rating agencies include in their assessments.</p>	<p>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.</p>
			<p>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?</p>	<p>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.</p>
			<p>The Municipality is in agreement with all the contents of this position paper but requests that the document be expanded to include the following:</p>	<p>Comment noted.</p>
			<p>Budgeting: Clearly outline if a municipality must budget for both Bad Debt Write Offs and Impairment, only one or neither?</p>	<p>Comment noted. Refer to Budget Reporting Tables, In-year Reporting and Illustrated Financial Statements dealing with this important principle.</p>
			<p>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?</p>	<p>Refer to the OAG Guide for Traffic Fines – dealing with the asset recognition principle available from the Website.</p> <p>The implementation of mSCOA does not have an impact on existing guidance and therefore no</p>

Reference / Date	From	Number	Query	Response
			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?	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.

DRAFT FOR COMMENT

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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.2		GUID
<b>Assets</b>		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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.2		GUID
	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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.2		GUID
	Debt Write-offs	60e00d0-3f0b-4adb-aac1-d84ba661fd9a
	Public Service Infrastructure	d9e96f1b-2b4e-454f-9d19-861e1c529b80
		3881dfce-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



ACCOUNTS ACCORDING TO MSCOA VERSION 6.2		GUID
	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
	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	4e53bda5-9bb8-46d2-8573-02d0fccb9be
	Debt Write-offs	3adf8e34-5bad-457b-b76b-a081bcc69acd

ACCOUNTS ACCORDING TO MSCOA VERSION 6.2	GUID
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-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-87b8-921bfb14277
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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.2		GUID
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

DRAFT FOR COMMENT

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

ACCOUNTS ACCORDING MSCOA VERSION 6.2	GUID
<b>Receivables from Non-exchange Transactions</b>	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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
	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	0c34bdd-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-e6aa8dfd387
	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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
	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-dbf3-4f19-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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
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-eecca36199af2
	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



ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
	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
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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
	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 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

ACCOUNTS ACCORDING MSCOA VERSION 6.2	GUID
Closing Balance	0a3415ed-6d9c-4e00-bd1c-0ef6b4c146ae
<b>Trade and other Receivables from Exchange Transactions</b>	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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
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
	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		afffaa8-1436-49ae-87b8-921bfb14277
	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

ACCOUNTS ACCORDING MSCOA VERSION 6.2		GUID
	Opening Balance	9225c41a-cb45-45f4-bb43-c5f36fd99f8e
	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	c5afcf8-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-ae73-5e0bcd05e1c2
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

ACCOUNTS ACCORDING MSCOA VERSION 6.2	GUID
Reversal	41365b5f-09fc-43c7-a78e-7b6f2a82114c
Closing Balance	701d3ce9-e025-41e1-8d9f-39eb7389d72e

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

ACCOUNTS ACCORDING TO MSCOA VERSION 6.1	GUID
<b>Gains and Losses</b>	1f2cbc33-d269-4c44-b37b-bbccdd14676d7
Impairment Loss	5e16ed1e-eb84-40e2-9cab-119aaacecaa7f
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 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**

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GRAP 104 – Financial Instruments



**Example 15: Reducing the carrying amount for impairment**  
 Entity A has consumer debtors to the value of R5,600,000 on 31 March 2010.  
 For the period ending 31 March 2010, R70,000 of individual debtors' balances were written off due to bankruptcy. An impairment loss of R400,000 is estimated for a group of debtors' balances which are overdue.  
 The carrying amount of a financial asset impaired can be reduced either directly or through the use of an allowance account. These two options are illustrated below.

**Reducing the carrying amount directly:**

31 March 2010	Debit	Credit
	R	R
Impairment loss (surplus or deficit)	70,000	
Consumer debtors		70,000
Recognising consumer debtors written off		

**Making use of an allowance account:**

31 March 2010	Debit	Credit
	R	R
Impairment loss (surplus or deficit)	400,000	
Allowance for impairment*		400,000
Recognising provision for impairment loss on consumer debtors		

\* Allowance for impairment' is the same as 'provision for bad (doubtful) debts'

Below is an extract out of the statement of financial position and notes illustrating the impact of above:

Extract out of Statement of Financial Position	Notes	2010	2009
		R	R
Current assets			
Consumer debtors	2	5,130,000	-

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

DRAFT FOR COMMENTS

A1 Schedule - Ver 2 7(1)\_December 2014 [Compatibility Mode] - Excel

Johanna Steyn

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A42 Surplus/(Deficit) after capital transfers & contributions

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors											
Debt impairment	3										
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges											
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services											
Transfers and grants											
Other expenditure	4, 5	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE											
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	-	-	-
Taxation											
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-	-	-	-

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