

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts i.t.o
														Off against	Council Policy
														Debtors	
2018	M09	KZN261	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	987 678	461 203	176 446	117 110	100 771	0	779 476	4 198 608	6 821 292	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	542 195	810 397	751 034	849 755	792 568	0	5 576 227	14 557 213	23 879 389	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	553 473	529 781	510 521	530 704	530 513	0	-9 332 211	13 293 260	6 616 042	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	5 893 242	5 893 242	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	-2 877	-2 877	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	0	0	0	0	0	-1 557	45 682 841	45 681 284	0	0
			2000	Total By Income Source	2 083 347	1 801 381	1 438 002	1 497 569	1 423 853	0	-2 978 065	83 622 287	88 888 373	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	58 743	246 871	239 032	339 721	259 626	0	3 504 044	7 188 820	11 836 857	0	0
			2300	Commercial	1 217 757	779 151	391 617	345 640	338 212	0	1 763 620	9 699 882	14 535 879	0	0
			2400	Households	723 411	625 767	661 581	676 027	690 673	0	-8 695 287	63 807 802	58 489 972	0	0
			2500	Other	83 436	149 593	145 772	136 181	135 342	0	449 559	2 925 783	4 025 665	0	0
			2600	Total By Customer Group	2 083 347	1 801 381	1 438 002	1 497 569	1 423 853	0	-2 978 065	83 622 287	88 888 373	0	0

Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality

If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy

2200 ORGANS OF STATE (All values in Rand)

Year Month
 End End Mun
 2018 M09 Mar 1

Code	Select Category for each block	Item	Detail	Impairment - Bad Debts i.t.o Council Policy
2227	National: Public Works	1100	Debtors Age Analysis By Income Source	
	National: Public Works	1200	Trade and Other Receivables from Exchange Transactions - Water	0
	National: Public Works	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
	National: Public Works	1400	Receivables from Non-exchange Transactions - Property Rates	0
	National: Public Works	1500	Receivables from Exchange Transactions - Waste Water Management	0
	National: Public Works	1600	Receivables from Exchange Transactions - Waste Management	0
	National: Public Works	1700	Receivables from Exchange Transactions - Property Rental Debtors	0
	National: Public Works	1810	Interest on Arrear Debtor Accounts	0
	National: Public Works	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
	National: Public Works	1900	Other	0
	National: Public Works	2000	Total By Income Source	0
2256	Provincial: Public Works, Roads and Transport	1100	Debtors Age Analysis By Income Source	
	Provincial: Public Works, Roads and Transport	1200	Trade and Other Receivables from Exchange Transactions - Water	0
	Provincial: Public Works, Roads and Transport	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
	Provincial: Public Works, Roads and Transport	1400	Receivables from Non-exchange Transactions - Property Rates	0
	Provincial: Public Works, Roads and Transport	1500	Receivables from Exchange Transactions - Waste Water Management	0
	Provincial: Public Works, Roads and Transport	1600	Receivables from Exchange Transactions - Waste Management	0
	Provincial: Public Works, Roads and Transport	1700	Receivables from Exchange Transactions - Property Rental Debtors	0
	Provincial: Public Works, Roads and Transport	1810	Interest on Arrear Debtor Accounts	0
	Provincial: Public Works, Roads and Transport	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
	Provincial: Public Works, Roads and Transport	1900	Other	0
	Provincial: Public Works, Roads and Transport	2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0

2200 ORGANS OF STATE (All values in Rand)

Year Month
 End End
 2018 M09 Mar

Mun
 1

Code	Select Category for each block	Item	Detail	Impairment - Bad Debts i.t.o Council Policy
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0

2200 ORGANS OF STATE (All values in Rand)

Year Month
 End End
 2018 M09 Mar

Mun
 1

Impairment -
 Bad Debts i.t.o
 Council Policy

Code	Select Category for each block	Item	Detail	
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0

2200 ORGANS OF STATE (All values in Rand)

Year Month
 End End
 2018 M09 Mar
 Mun
 1

Code	Select Category for each block	Item	Detail	Impairment - Bad Debts i.t.o Council Policy
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0

2200 ORGANS OF STATE (All values in Rand)

Year Month
 End End
 2018 M09 Mar

Mun
 1

Code	Select Category for each block	Item	Detail	Impairment - Bad Debts i.t.o Council Policy
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
????		1100	Debtors Age Analysis By Income Source	
		1200	Trade and Other Receivables from Exchange Transactions - Water	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0
		1400	Receivables from Non-exchange Transactions - Property Rates	0
		1500	Receivables from Exchange Transactions - Waste Water Management	0
		1600	Receivables from Exchange Transactions - Waste Management	0
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0
		1810	Interest on Arrear Debtor Accounts	0
		1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
		1900	Other	0
		2000	Total By Income Source	0
2200	TOTAL	1100	Debtors Age Analysis By Income Source	0

2200 ORGANS OF STATE (All values in Rand)

Year Month
End End

Mun
1

2018 M09 Mar

Code	Select Category for each block	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors
2299	TOTAL	1600	Receivables from Exchange Transactions - Waste Management	16 211	25 649	25 282	24 692	23 993	0	147 479	608 231	871 538	0
2299	TOTAL	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	1 182 941	1 182 941	0
2299	TOTAL	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0
2299	TOTAL	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
2299	TOTAL	1900	Other	0	0	0	0	0	0	0	711 275	711 275	0
2299	TOTAL	2000	Total By Income Source	58 743	246 871	239 032	339 721	259 626	0	3 504 044	7 188 820	11 836 857	0

Notes:

Debt owed by Organs of State includes vacant land zoned for government purposes or registered in the name of the relevant institution
Debt owed by public institutions listed in the PFMA Schedules (see attached), must be grouped according to the main public institution categories provided.
Select the relevant National department, Provincial department or Public Institution from the dropdown list to populate the category

2200 ORGANS OF STATE (All values in Rand)

Year Month
End End

Mun
1

2018 M09 Mar

Code	Select Category for each block	Item	Detail	Impairment - Bad Debts i.t.o Council Policy
2299	TOTAL	1600	Receivables from Exchange Transactions - Waste Management	0
2299	TOTAL	1700	Receivables from Exchange Transactions - Property Rental Debtors	0
2299	TOTAL	1810	Interest on Arrear Debtor Accounts	0
2299	TOTAL	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0
2299	TOTAL	1900	Other	0
2299	TOTAL	2000	Total By Income Source	0

Notes:

Debt owed by Organs of State includes vacant land zoned for government purposes or registered in the name of the relevant institution
 Debt owed by public institutions listed in the PFMA Schedules (see attached), must be grouped according to the main public institution categories |
 Select the relevant National department, Provincial department or Public Institution from the dropdown list to populate the category

2300 COMMERCIAL (All values in Rand)

Year Month
 End End
 2018 M09 Mar

Mun
 1

Actual Bad
 Debts Written Impairment -
 Off against Bad Debts i.t.o
 Debtors Council Policy

Code	Area	Item	Detail		
2301	Businesses: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source		
	Businesses: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Businesses: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Businesses: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Businesses: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Businesses: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Businesses: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Businesses: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Businesses: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Businesses: Municipal Licensed Area	1900	Other	0	0
	Businesses: Municipal Licensed Area	2000	Total By Income Source	0	0
2302	Businesses: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source		
	Businesses: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Businesses: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Businesses: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Businesses: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Businesses: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Businesses: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Businesses: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Businesses: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Businesses: Eskom Licensed Area	1900	Other	0	0
	Businesses: Eskom Licensed Area	2000	Total By Income Source	0	0
2303	Industrial: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source		
	Industrial: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Industrial: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Industrial: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Industrial: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Industrial: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Industrial: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Industrial: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Industrial: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Industrial: Municipal Licensed Area	1900	Other	0	0
	Industrial: Municipal Licensed Area	2000	Total By Income Source	0	0
2304	Industrial: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source		
	Industrial: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Industrial: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Industrial: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Industrial: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Industrial: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Industrial: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Industrial: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Industrial: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Industrial: Eskom Licensed Area	1900	Other	0	0
	Industrial: Eskom Licensed Area	2000	Total By Income Source	0	0
2305	Mining Companies: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source		
	Mining Companies: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Mining Companies: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Mining Companies: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Mining Companies: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Mining Companies: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Mining Companies: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Mining Companies: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Mining Companies: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Mining Companies: Municipal Licensed Area	1900	Other	0	0
	Mining Companies: Municipal Licensed Area	2000	Total By Income Source	0	0
2306	Mining Companies: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source		
	Mining Companies: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Mining Companies: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Mining Companies: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Mining Companies: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Mining Companies: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Mining Companies: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Mining Companies: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Mining Companies: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Mining Companies: Eskom Licensed Area	1900	Other	0	0
	Mining Companies: Eskom Licensed Area	2000	Total By Income Source	0	0
2307	Embassies and Consulates: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source		

2300 COMMERCIAL (All values in Rand)

Year Month
 End End Mun
 2018 M09 Mar 1

Code	Area	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
	Embassies and Consulates: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Municipal Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	0
2308	Embassies and Consulates: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source									
	Embassies and Consulates: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0
	Embassies and Consulates: Eskom Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	0
2309	Other: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source									
	Other: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0
	Other: Municipal Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	0
2310	Other: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source									
	Other: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0
	Other: Eskom Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	0
2399	TOTAL	1100	Debtors Age Analysis By Income Source									
	TOTAL	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0
	TOTAL	1300	Trade and Other Receivables from Exchange Transactions - Electricity	807 380	382 957	111 677	51 772	42 398	0	176 042	1 158 531	2 730 757
	TOTAL	1400	Receivables from Non-exchange Transactions - Property Rates	368 683	379 098	274 016	272 645	272 297	0	1 461 220	4 659 467	7 687 426
	TOTAL	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0
	TOTAL	1600	Receivables from Exchange Transactions - Waste Management	41 694	17 095	5 925	21 223	23 518	0	126 358	467 309	703 121
	TOTAL	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	2 188 335	2 188 335
	TOTAL	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	-2 791	-2 791
	TOTAL	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0
	TOTAL	1900	Other	0	0	0	0	0	0	0	1 229 031	1 229 031
	TOTAL	2000	Total By Income Source	1 217 757	779 151	391 617	345 640	338 212	0	1 763 620	9 699 882	14 535 879

Notes:
 Municipal and Eskom licensed areas refer to the debt owed to the municipality on commercial properties situated in those areas which includes vacant land
 Other includes educational institutions (crèches, school, universities, etc), Non-profit organisations (Churches, religious, cultural, sec 21, etc) or any other commercial debtor that does not fall under any of the identified commercial categories.

2300 COMMERCIAL (All values in Rand)

Year Month
End End

Mun
2018
1

2018 M09 Mar

Code	Area	Item	Detail	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	Embassies and Consulates: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Embassies and Consulates: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Embassies and Consulates: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Embassies and Consulates: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Embassies and Consulates: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Embassies and Consulates: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Embassies and Consulates: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Embassies and Consulates: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Embassies and Consulates: Municipal Licensed Area	1900	Other	0	0
	Embassies and Consulates: Municipal Licensed Area	2000	Total By Income Source	0	0
2308	Embassies and Consulates: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source		
	Embassies and Consulates: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Embassies and Consulates: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Embassies and Consulates: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Embassies and Consulates: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Embassies and Consulates: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Embassies and Consulates: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Embassies and Consulates: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Embassies and Consulates: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Embassies and Consulates: Eskom Licensed Area	1900	Other	0	0
	Embassies and Consulates: Eskom Licensed Area	2000	Total By Income Source	0	0
2309	Other: Municipal Licensed Area	1100	Debtors Age Analysis By Income Source		
	Other: Municipal Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Other: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Other: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Other: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Other: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Other: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Other: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Other: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Other: Municipal Licensed Area	1900	Other	0	0
	Other: Municipal Licensed Area	2000	Total By Income Source	0	0
2310	Other: Eskom Licensed Area	1100	Debtors Age Analysis By Income Source		
	Other: Eskom Licensed Area	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	Other: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	Other: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	Other: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	Other: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0
	Other: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	Other: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0
	Other: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	Other: Eskom Licensed Area	1900	Other	0	0
	Other: Eskom Licensed Area	2000	Total By Income Source	0	0
2399	TOTAL	1100	Debtors Age Analysis By Income Source		
	TOTAL	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0
	TOTAL	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0
	TOTAL	1400	Receivables from Non-exchange Transactions - Property Rates	0	0
	TOTAL	1500	Receivables from Exchange Transactions - Waste Water Management	0	0
	TOTAL	1600	Receivables from Exchange Transactions - Waste Management	0	0
	TOTAL	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0
	TOTAL	1810	Interest on Arrear Debtor Accounts	0	0
	TOTAL	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0
	TOTAL	1900	Other	0	0
	TOTAL	2000	Total By Income Source	0	0

Notes:

Municipal and Eskom licensed areas refer to the debt owed to the municipality on commercial properties situated in those areas which include educational institutions (crèches, school, universities, etc), Non-profit organisations (Churches, religious, cultural, sec 21, etc)

