

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
2014	M08	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	-229,623	691,387	581,431	570,407	21,838,556				23,452,157	0	10,476,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,067,568	412,892	264,150	128,330	2,422,472				4,295,413	0	1,697,526
			1400	Receivables from Non-exchange Transactions - Property Rates	28,427	126,301	107,921	97,519	4,584,534				4,944,703	0	2,168,918
			1500	Receivables from Exchange Transactions - Waste Water Management	412,797	327,125	302,047	282,972	9,762,640				11,087,581	0	5,381,835
			1600	Receivables from Exchange Transactions - Waste Management	169,512	281,809	271,215	270,788	14,370,777				15,364,102	0	6,512,812
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-46,215	16,492	16,563	16,133	595,372				598,345	0	307,929
			1810	Interest on Arrear Debtor Accounts									0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure									0	0	0
			1900	Other	12,869	19,270	18,892	21,692	1,143,956				1,216,679	0	540,392
			2000	Total By Income Source	1,415,335	1,875,277	1,562,219	1,387,842	54,718,308	0	0	0	60,958,980	0	27,085,515
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-106,673	167,876	112,772	36,570	716,481	0	0	0	927,026	0	0
			2300	Commercial	725,767	274,883	160,705	88,940	2,272,792	0	0	0	3,523,087	0	0
			2400	Households	796,241	1,432,518	1,288,742	1,262,332	51,729,035	0	0	0	56,508,867	0	27,085,515
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	1,415,335	1,875,277	1,562,219	1,387,842	54,718,308	0	0	0	60,958,980	0	27,085,515

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 formule 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

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

[illegible]

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

														Actual Bad	Impairment -
														Debts Written	Bad Debts i.t.o
														Off against	Council Policy
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			
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0	
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	
		2000	Total By Income Source	0	0	0	0	0	0	0	0	0	0	0	
	????		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	0	0	0	0	0	0	0	0	0	0	0	
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	
		2000	Total By Income Source	0	0	0	0	0	0	0	0	0	0	0	
????		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	0	0	0	0	0	0	0	0	0	0	0	
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	
		2000	Total By Income Source	0	0	0	0	0	0	0	0	0	0	0	
????		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	0	0	0	0	0	0	0	0	0	0	0	
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	
		1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0	
		1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	
		2000	Total By Income Source	0	0	0	0	0	0	0	0	0	0	0	
????		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	0	0	0	0	0	0	0	0	0	0	0	
		1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	0	
		1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0	

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

[illegible]

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

[illegible]

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

[illegible]

Year	Month
End	End

2014 M08 Feb NC072

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	Impairment - Bad Debts i.t.o Council Policy
2299	TOTAL	2000	Total By Income Source	-106,673	167,876	112,772	36,570	716,481	0	0	0	927,026	0	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

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

														Actual Bad
														Debts Written
														Off against
				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total		
Code	Area	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debtors	
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	-26,215	25,024	13,479	14,171	811,318		0	0	837,778	0	
	Businesses: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	682,341	179,924	98,767	29,124	305,886		0	0	1,296,042	0	
	Businesses: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	-62,079	17,784	11,584	10,406	383,392		0	0	361,087	0	
	Businesses: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	63,066	26,906	17,611	16,289	336,201		0	0	460,073	0	
	Businesses: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	40,641	13,017	7,307	6,993	195,188		0	0	263,146	0	
	Businesses: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	27,154	12,171	11,957	11,957	240,804		0	0	304,042	0	
	Businesses: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts							0	0	0	0	
	Businesses: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure							0	0	0	0	
	Businesses: Municipal Licensed Area	1900	Other	858	57	0	0	3		0	0	918	0	
Businesses: Municipal Licensed Area	2000	Total By Income Source	725,767	274,883	160,705	88,940	2,272,792		0	0	3,523,087	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	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
	Businesses: Eskom Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0	0	
Businesses: Eskom Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
	Industrial: Municipal Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0	0	
Industrial: Municipal Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
	Industrial: Eskom Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0	0	
Industrial: Eskom Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Municipal Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0	0	
Mining Companies: Municipal Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
	Mining Companies: Eskom Licensed Area	1900	Other	0	0	0	0	0	0	0	0	0	0	
Mining Companies: Eskom Licensed Area	2000	Total By Income Source	0	0	0	0	0	0	0	0	0	0		
2307	Embassies and Consulates: Municipal Licensed	1100	Debtors Age Analysis By Income Source											
	Embassies and Consulates: Municipal Licensed	1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	

Year	Month	
End	End	Mun
2014	M08 Feb	NC072

Impairment -
Bad Debts
i.t.o Council
Policy

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

2300 COMMERCIAL (All values in Rand)

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				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad
				30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written
Code	Area	Item	Detail										Off against
	Embassies and Consulates: Municipal Licensed	1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	Debtors
	Embassies and Consulates: Municipal Licensed	1400	Receivables from Non-exchange Transactions - Property Rates	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1600	Receivables from Exchange Transactions - Waste Management	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	1900	Other	0	0	0	0	0	0	0	0	0	
	Embassies and Consulates: Municipal Licensed	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	-26,215	25,024	13,479	14,171	811,318	0	0	0	837,778	0
	TOTAL	1300	Trade and Other Receivables from Exchange Transactions - Electricity	682,341	179,924	98,767	29,124	305,886	0	0	0	1,296,042	0
	TOTAL	1400	Receivables from Non-exchange Transactions - Property Rates	-62,079	17,784	11,584	10,406	383,392	0	0	0	361,087	0
	TOTAL	1500	Receivables from Exchange Transactions - Waste Water Management	63,066	26,906	17,611	16,289	336,201	0	0	0	460,073	0
	TOTAL	1600	Receivables from Exchange Transactions - Waste Management	40,641	13,017	7,307	6,993	195,188	0	0	0	263,146	0
	TOTAL	1700	Receivables from Exchange Transactions - Property Rental Debtors	27,154	12,171	11,957	11,957	240,804	0	0	0	304,042	0
	TOTAL	1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0
	TOTAL	1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0
	TOTAL	1900	Other	858	57	0	0	3	0	0	0	918	0
	TOTAL	2000	Total By Income Source	725,767	274,883	160,705	88,940	2,272,792	0	0	0	3,523,087	0

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)

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

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

Year	Month	
End	End	Mun
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Notes: Municipal and Eskom licensed areas refer to the debt owed to the municipality on residential properties situated in those areas which include vacant land. Indigent households as determined by the policy of the municipality. All other amounts due by households is regarded as non-indigent.