

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncde_AD_cpy_Mm.XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mmm) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Muncde to your own municipal code (e.g.: G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	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.Lo Council Policy
2016	M05	GT423	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	10 425 938	4 619 324	3 856 174	4 036 504	3 133 614	2 735 127	15 633 036	85 819 217	130 258 934	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	22 336 104	10 691 487	7 276 656	3 784 555	3 576 927	2 645 529	13 780 902	65 905 444	129 987 604	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	6 716 871	2 537 972	1 902 817	1 712 089	1 590 343	1 222 242	6 046 106	27 827 074	49 555 314	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	2 046 317	1 268 936	1 072 656	1 120 004	1 045 289	839 037	4 589 789	25 028 049	37 010 477	0	0
			1600	Receivables from Exchange Transactions - Waste Management	2 087 397	1 450 101	1 305 353	1 402 895	1 380 608	1 088 878	5 910 543	41 763 580	56 389 355	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	716 759	733 635	487 600	609 820	2 844 532	265 992	2 173 246	24 600 468	32 432 052	0	0
			2000	Total By Income Source	44 329 386	21 302 455	15 900 456	12 665 867	13 571 313	8 796 805	48 133 622	270 943 832	435 643 736	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	2 771 853	2 029 828	2 168 201	880 223	3 023 498	346 079	1 636 592	4 452 094	17 308 368	0	0
			2300	Commercial	19 399 390	7 190 835	2 836 042	481 882	357 266	255 048	1 302 616	2 153 398	33 977 077	0	0
			2400	Households	22 029 655	12 063 421	10 887 881	11 297 478	10 167 801	8 180 158	45 109 612	264 149 754	383 885 160	0	0
			2500	Other	128 488	18 371	8 332	6 284	22 748	15 520	84 802	188 586	473 131	0	0
			2600	Total By Customer Group	44 329 386	21 302 455	15 900 456	12 665 867	13 571 313	8 796 805	48 133 622	270 943 832	435 643 736	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.Lo 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

2015/12/09
 P. Rouwenhorst
 R.S