

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
2014	M05	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 572 395	1 061 511	1 110 449	521 424	506 949	8 596 155	0	13 368 883	0	10 710 549
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 096 134	942 110	883 010	673 804	550 984	4 404 364	0	10 550 406	0	5 167 589
			1400	Receivables from Non-exchange Transactions - Property Rates	0	864 312	328 176	428 201	749 640	6 040 841	2 828 624	0	11 239 794	0	4 820 671
			1500	Receivables from Exchange Transactions - Waste Water Management	0	875 201	769 317	446 502	422 942	409 360	5 311 317	0	8 234 639	0	7 170 978
			1600	Receivables from Exchange Transactions - Waste Management	0	492 535	459 581	254 958	232 630	228 673	2 561 302	0	4 229 679	0	3 379 911
			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	98 264	84 041	67 099	58 885	64 452	1 870 055	0	2 242 796	0	274 716
			2000	Total By Income Source	0	6 998 841	3 644 736	3 190 219	2 659 324	7 801 260	25 571 817	0	49 866 198	0	31 524 414
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	435 817	194 702	118 352	108 394	1 360 301	1 829 628	0	4 047 194	0	131 583
			2300	Commercial	0	1 927 585	311 350	296 377	231 790	265 943	2 676 876	0	5 709 919	0	683 718
			2400	Households	0	4 634 498	3 127 963	2 578 084	1 741 336	2 034 482	20 379 458	0	34 495 821	0	29 095 091
			2500	Other	0	942	10 722	197 405	577 805	4 140 534	685 855	0	5 613 263	0	1 614 022
			2600	Total By Customer Group	0	6 998 841	3 644 736	3 190 219	2 659 324	7 801 260	25 571 817	0	49 866 198	0	31 524 414

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