

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	M06	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 641 974	870 102	856 920	767 601	493 788	8 865 270	0	13 495 655	0	10 696 692
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 256 385	1 001 137	706 470	767 746	593 022	4 030 866	0	10 355 626	0	5 021 952
			1400	Receivables from Non-exchange Transactions - Property Rates	0	811 750	320 516	238 241	343 489	428 145	6 499 897	0	8 642 038	0	4 699 538
			1500	Receivables from Exchange Transactions - Waste Water Management	0	894 887	548 686	709 931	424 201	406 032	5 484 889	0	8 468 626	0	7 083 996
			1600	Receivables from Exchange Transactions - Waste Management	0	501 633	322 436	421 047	241 255	224 348	2 743 422	0	4 454 141	0	3 377 512
			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	102 181	80 775	83 609	66 821	57 990	1 931 798	0	2 323 174	0	274 416
			2000	Total By Income Source	0	7 208 810	3 143 652	3 016 218	2 611 113	2 203 325	29 556 142	0	47 739 260	0	31 154 106
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	434 100	209 993	139 884	101 723	91 782	1 134 367	0	2 111 849	0	43 488
			2300	Commercial	0	1 908 630	276 801	212 409	242 390	195 401	2 575 759	0	5 411 390	0	672 953
			2400	Households	0	4 861 813	2 655 978	2 653 330	2 097 411	1 609 728	21 867 945	0	35 746 205	0	28 894 200
			2500	Other	0	4 267	880	10 595	169 589	306 414	3 978 071	0	4 469 816	0	1 543 465
			2600	Total By Customer Group	0	7 208 810	3 143 652	3 016 218	2 611 113	2 203 325	29 556 142	0	47 739 260	0	31 154 106

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