

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	M02	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	160,678	689,287	694,069	450,032	18,643,912	0	0	0	20,637,978	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,366,774	499,560	206,311	125,936	2,221,912	0	0	0	4,420,493	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	-10,372	725,344	95,081	80,006	4,095,741	0	0	0	4,985,800	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	441,916	353,469	295,414	249,419	8,322,087	0	0	0	9,662,305	0	0
			1600	Receivables from Exchange Transactions - Waste Management	160,427	300,850	280,261	241,054	12,815,073	0	0	0	13,797,665	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-63,027	16,516	18,227	21,753	512,957	0	0	0	506,426	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	15,726	20,883	26,186	18,243	1,032,929	0	0	0	1,113,967	0	0
			2000	Total By Income Source	2,072,122	2,605,909	1,615,549	1,186,443	47,644,611	0	0	0	55,124,634	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	367,045	680,522	93,374	54,342	609,507	0	0	0	1,804,790	0	0
			2300	Commercial	553,559	277,347	137,301	70,552	2,101,659	0	0	0	3,140,418	0	0
			2400	Households	953,513	1,631,524	1,351,676	1,039,266	44,492,044	0	0	0	49,468,023	0	0
			2500	Other	198,005	16,516	33,198	22,283	441,401	0	0	0	711,403	0	0
			2600	Total By Customer Group	2,072,122	2,605,909	1,615,549	1,186,443	47,644,611	0	0	0	55,124,634	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 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