

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	M10	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	-113,478	549,957	558,537	652,803	22,829,771	0	0	0	24,477,590	0	10,858,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,079,218	345,861	256,582	173,790	2,464,176	0	0	0	4,319,627	0	1,799,778
			1400	Receivables from Non-exchange Transactions - Property Rates	36,171	114,682	103,970	96,175	4,674,806	0	0	0	5,025,804	0	2,264,318
			1500	Receivables from Exchange Transactions - Waste Water Management	418,052	317,917	292,049	283,176	10,219,458	0	0	0	11,530,652	0	5,627,171
			1600	Receivables from Exchange Transactions - Waste Management	115,723	278,743	277,403	262,551	14,888,281	0	0	0	15,822,701	0	6,611,016
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-44,464	39,633	40,263	29,284	1,462,797	0	0	0	1,527,513	0	307,929
			1810	Interest on Arrear Debtor Accounts						0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	-848	6,209	5,785	5,757	330,723	0	0	0	347,626	0	540,392
			2000	Total By Income Source	1,490,374	1,653,002	1,534,589	1,503,536	56,870,012	0	0	0	63,051,513	0	28,008,707
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-11,166	146,582	104,825	63,194	767,757	0	0	0	1,071,192	0	0
			2300	Commercial	735,469	241,476	186,657	116,934	2,244,625	0	0	0	3,525,161	0	0
			2400	Households	766,071	1,264,944	1,243,107	1,323,408	53,857,630	0	0	0	58,455,160	0	28,008,707
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	1,490,374	1,653,002	1,534,589	1,503,536	56,870,012	0	0	0	63,051,513	0	28,008,707

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