

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 | M03   | NC072 | 1100 | Debtors Age Analysis By Income Source                                     |           |           |           |           |            |          |            |        |            |               |              |
|      |       |       | 1200 | Trade and Other Receivables from Exchange Transactions - Water            | 546,745   | 642,435   | 661,014   | 658,825   | 19,016,867 | 0        | 0          | 0      | 21,525,886 | 0             | 9,891,103    |
|      |       |       | 1300 | Trade and Other Receivables from Exchange Transactions - Electricity      | 883,494   | 445,547   | 199,862   | 149,064   | 2,237,608  | 0        | 0          | 0      | 3,915,575  | 0             | 1,512,843    |
|      |       |       | 1400 | Receivables from Non-exchange Transactions - Property Rates               | 355,192   | 119,122   | 482,450   | 90,475    | 4,145,277  | 0        | 0          | 0      | 5,192,516  | 0             | 1,978,118    |
|      |       |       | 1500 | Receivables from Exchange Transactions - Waste Water Management           | 417,481   | 334,274   | 321,774   | 272,248   | 8,534,387  | 0        | 0          | 0      | 9,880,164  | 0             | 4,644,987    |
|      |       |       | 1600 | Receivables from Exchange Transactions - Waste Management                 | 136,688   | 290,647   | 289,510   | 274,574   | 13,043,503 | 0        | 0          | 0      | 14,034,922 | 0             | 6,229,324    |
|      |       |       | 1700 | Receivables from Exchange Transactions - Property Rental Debtors          | -77,224   | 16,163    | 16,277    | 18,064    | 533,481    | 0        | 0          | 0      | 506,761    | 0             | 307,929      |
|      |       |       | 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   | 14,138    | 20,451    | 20,327    | 26,119    | 1,049,290  | 0        | 0          | 0      | 1,130,325  | 0             | 540,392      |
|      |       |       | 2000 | Total By Income Source  | 2,276,514 | 1,868,639 | 1,991,214 | 1,489,369 | 48,560,413 | 0        | 0          | 0      | 56,186,149 | 0             | 25,104,696   |
|      |       |       | 2100 | Debtors Age Analysis By Customer Group                                    |           |           |           |           |            |          |            |        |            |               |              |
|      |       |       | 2200 | Organs of State   | 364,961   | 178,709   | 293,648   | 67,375    | 1,313,566  | 0        | 0          | 0      | 2,218,259  | 0             | 0            |
|      |       |       | 2300 | Commercial  | 1,029,720 | 253,671   | 169,172   | 83,705    | 1,428,642  | 0        | 0          | 0      | 2,964,910  | 0             | 0            |
|      |       |       | 2400 | Households  | 880,537   | 1,436,259 | 1,528,394 | 1,338,289 | 45,819,500 | 0        | 0          | 0      | 51,002,979 | 0             | 0            |
|      |       |       | 2500 | Other   | 1,296     | 0         | 0         | 0         | -1,295     | 0        | 0          | 0      | 1          | 0             | 25,104,696   |
|      |       |       | 2600 | Total By Customer Group   | 2,276,514 | 1,868,639 | 1,991,214 | 1,489,369 | 48,560,413 | 0        | 0          | 0      | 56,186,149 | 0             | 25,104,696   |

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