


AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Muncde_AD_cpy_Min.XLS (e.g.: G14T1_AD_2005_M10)
 Change Year End (cpy) 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.: G1411)
 To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	1100	Debtors Age Analysis By Income Source	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
2015	M11	GT423	1200	Trade and Other Receivables from Exchange Transactions - Water	6 436 789	3 420 260	3 753 079	3 184 100	2 708 267	2 373 699	15 876 743	77 714 783	115 467 720	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 215 809	3 792 636	3 207 838	2 972 370	2 602 746	2 481 937	15 577 872	56 549 776	104 400 974	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	6 113 324	2 029 747	1 623 344	1 449 570	1 233 961	1 163 113	9 618 344	22 473 896	45 765 499	0	0	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	1 785 315	1 075 552	954 772	914 266	858 700	812 864	4 376 755	23 270 201	34 048 425	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	2 003 002	1 314 168	1 198 389	1 170 067	1 120 416	1 085 110	6 211 446	39 140 711	53 243 399	0	0	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	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	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	3 746 073	942 023	502 914	555 789	162 096	154 174	2 011 673	24 375 017	32 449 759	0	0	0	0
			2000	Total By Income Source	35 300 512	12 574 386	11 240 326	10 246 162	8 746 186	8 070 897	53 672 833	245 524 384	385 375 686	0	0	0	0
			2100	Debtors Age Analysis By Customer Group													
			2200	Organs of State	2 021 204	850 876	717 444	598 278	403 384	389 325	2 036 617	6 352 416	13 369 544	0	0	0	0
			2300	Commercial	15 242 890	809 419	568 863	348 441	286 530	264 552	1 266 188	1 480 793	20 277 676	0	0	0	0
			2400	Households	17 786 843	10 882 422	9 876 533	9 283 204	8 045 343	7 393 172	49 980 338	235 675 465	348 933 420	0	0	0	0
			2500	Other	249 475	31 669	77 486	16 239	10 929	23 846	379 680	2 005 710	2 795 046	0	0	0	0
			2600	Total By Customer Group	35 300 512	12 574 386	11 240 326	10 246 162	8 746 186	8 070 897	53 672 833	245 524 384	385 375 686	0	0	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.Lo 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 formula 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


 11/06/15