

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Muncipal AD_0577_Ann.XLS (e.g. GT411_AD_2005_M10)
 Change Year End (0577) to Financial Year End (e.g. 2005 for year 2004/2005); and Month End (M01) to Active Month (M01)=July M12=June(e.g. M10)
 Change Memo to your own memorial 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	Item	Detail	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.t.o Council Policy
2015	M12	GT423												
		1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	7 911 039	3 649 543	3 044 997	3 528 092	3 063 979	2 666 945	15 972 088	79 500 013	119 334 696	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 393 402	3 871 579	3 078 730	2 893 514	2 852 642	2 541 371	15 663 296	60 410 904	106 705 438	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	5 532 125	1 966 933	1 575 178	1 428 673	1 358 625	1 215 588	9 844 582	21 890 604	44 802 308	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	1 781 665	1 040 580	949 707	909 708	887 516	840 512	4 516 663	23 769 974	34 696 325	0	0
		1600	Receivables from Exchange Transactions - Waste Management	2 038 171	1 301 906	1 175 252	1 144 696	1 142 587	1 098 633	6 330 383	39 902 430	54 134 058	0	0
		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	613 619	380 484	802 015	482 937	541 405	160 682	1 679 497	24 621 255	29 281 894	0	0
		2000	Total By Income Source	33 270 021	12 211 025	10 625 879	10 385 620	9 846 754	8 623 731	54 006 509	250 084 180	388 953 719	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Origins of State	3 708 881	381 603	584 993	513 571	544 533	385 369	2 001 292	5 635 948	14 231 230	0	0
		2300	Commercial	11 974 686	927 233	445 684	450 734	319 122	271 915	1 592 963	1 686 331	17 468 688	0	0
		2400	Households	17 471 807	10 355 670	9 606 059	9 416 547	8 979 959	7 862 070	50 542 779	242 613 662	356 848 573	0	0
		2500	Other	114 547	46 519	9 133	4 768	3 130	9 437	69 475	148 239	403 248	0	0
		2600	Total By Customer Group	33 270 021	12 211 025	10 625 879	10 385 620	9 846 754	8 623 731	54 006 509	250 084 180	388 953 719	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 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

13/07/15