

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as: Muncod...AD...Mun.XLS (e.g. GT411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g. 2005 for Year 2004/2005) and Month End (Mun) to Active Month (M01=July, M12=June)(e.g. M10)
 Change Muncode 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	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
2016	M04	GT423												
		1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	7 537 467	4 697 722	4 183 863	3 210 015	2 776 446	2 888 762	15 170 990	84 014 023	124 473 288	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	22 282 115	14 784 372	4 732 755	3 732 065	2 713 463	2 497 644	13 690 458	64 125 932	128 558 824	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	6 859 899	2 571 684	2 005 564	1 779 684	1 334 576	1 216 251	10 206 397	23 406 389	49 389 444	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	2 027 529	1 250 223	1 160 458	1 073 283	864 811	812 857	4 539 702	24 471 727	36 190 590	0	0
		1600	Receivables from Exchange Transactions - Waste Management	2 049 923	1 483 079	1 460 398	1 411 188	1 105 782	1 023 848	5 918 220	40 976 766	55 439 204	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	1 103 604	505 160	624 983	2 854 989	268 273	338 914	2 123 252	24 573 420	32 392 585	0	0
		2000	Total By Income Source	41 860 537	25 302 240	14 168 021	14 061 224	9 053 371	8 778 276	51 649 019	261 568 257	426 440 945	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Organs of State	3 245 468	3 765 314	1 023 778	3 130 056	369 830	354 215	1 949 919	4 166 709	18 035 289	0	0
		2300	Commercial	16 745 306	9 066 524	1 330 768	428 210	284 433	266 038	1 351 197	2 004 588	31 447 054	0	0
		2400	Households	21 750 893	12 434 646	11 828 196	10 480 186	8 363 598	8 116 941	48 298 098	255 213 370	376 477 013	0	0
		2500	Other	118 775	35 756	15 279	22 772	15 520	41 092	48 805	183 590	481 589	0	0
		2600	Total By Customer Group	41 860 537	25 302 240	14 168 021	14 061 224	9 053 371	8 778 276	51 649 019	261 568 257	426 440 945	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

GSM 12/11/15

