

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncdep_AD_copy_Mnn_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 (Mnn) to Active Month (M01=July, M12=June)(e.g.: M10)
 Change Muncdep 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 End	Month End	Mun	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 - Council Policy
2016	M06	GT423	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	8 083 839	6 050 491	3 632 298	3 658 448	3 939 846	3 044 215	15 914 709	86 862 214	131 186 079	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 633 481	8 651 327	4 148 563	4 484 247	3 647 521	3 474 418	14 015 727	67 122 087	121 157 371	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	6 824 272	2 661 374	2 053 343	1 751 061	1 634 105	1 535 622	6 281 325	28 383 010	61 130 112	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	2 052 046	1 273 652	1 088 203	1 014 775	1 088 591	1 017 930	4 628 497	25 450 857	37 614 551	0	0
			1600	Receivables from Exchange Transactions - Waste Management	2 106 171	1 453 289	1 235 372	1 190 696	1 363 379	1 344 722	5 935 970	42 254 618	56 884 227	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	1 905 821	606 525	702 222	437 614	573 686	2 816 374	2 255 504	24 511 389	33 809 135	0	0
			2000	Total By Income Source	36 605 649	20 696 668	12 866 001	12 516 641	12 247 128	13 233 281	49 031 732	274 584 175	431 781 475	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	2 753 664	1 516 919	1 202 284	1 437 023	878 220	3 021 825	1 744 825	4 667 208	17 221 968	0	0
			2300	Commercial	14 010 948	4 402 100	891 192	784 942	442 394	335 662	1 369 991	2 283 602	24 560 441	0	0
			2400	Households	19 695 472	14 757 613	10 700 754	10 287 834	10 919 962	9 852 740	45 837 103	267 421 069	388 472 547	0	0
			2500	Other	145 565	20 036	11 771	7 442	6 552	23 034	79 823	212 296	506 519	0	0
			2600	Total By Customer Group	36 605 649	20 696 668	12 866 001	12 516 641	12 247 128	13 233 281	49 031 732	274 584 175	431 781 475	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 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

GEM 14/10/16