

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncde_AD_age_Min_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 (Mmm) 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 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/o Council Policy
2016	M07	GT423												
		1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	8 032 137	4 427 033	4 076 712	3 509 043	3 581 697	3 895 511	16 448 217	87 012 012	134 982 362	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	19 372 829	5 993 710	4 060 417	3 535 725	3 854 877	3 573 468	14 986 644	68 844 418	124 232 038	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	6 481 491	2 425 447	1 878 386	1 636 685	1 445 689	1 365 850	6 412 297	29 053 578	56 693 423	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	2 037 947	1 260 297	1 120 798	1 050 836	995 312	1 074 324	4 878 301	26 091 654	38 509 463	0	0
		1600	Receivables from Exchange Transactions - Waste Management	2 109 372	1 446 872	1 266 493	1 176 239	1 166 900	1 345 329	6 263 425	43 115 284	57 069 974	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	808 245	455 707	562 574	685 056	432 819	567 658	4 762 347	24 582 568	32 856 974	0	0
		2000	Total By Income Source	38 842 021	16 009 066	12 965 380	11 593 644	11 477 294	11 822 140	53 761 231	278 699 514	435 170 290	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Organs of State	2 487 709	1 130 406	1 009 213	826 538	962 806	648 883	4 077 433	4 912 856	16 115 946	0	0
		2300	Commercial	16 500 880	2 881 538	1 131 784	600 189	510 374	359 990	1 237 866	2 251 955	25 613 716	0	0
		2400	Households	19 720 599	11 799 366	10 814 264	10 159 166	9 996 908	10 766 617	48 351 208	277 313 181	382 921 301	0	0
		2500	Other	132 933	37 762	10 719	7 741	7 106	6 650	94 624	221 892	519 327	0	0
		2600	Total By Customer Group	38 842 021	16 009 066	12 965 380	11 593 644	11 477 294	11 822 140	53 761 231	278 699 514	435 170 290	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/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

[Handwritten signature]
 12/02/16