

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save this as: Muncipal_AD_2016_M08_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 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	M08	GT423												
		1100	Debtors Age Analysis By Income Source											
		1200	Trade and Other Receivables from Exchange Transactions - Water	8 498 248	4 842 560	3 545 207	3 808 637	3 344 657	3 452 048	17 198 368	88 159 412	132 649 137	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	21 880 287	5 954 745	3 986 623	3 396 878	3 206 180	3 608 765	15 780 448	69 924 072	127 737 998	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	6 425 939	2 258 561	1 798 945	1 605 359	1 409 876	1 309 876	6 460 254	29 607 508	50 912 114	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	2 054 242	1 220 557	1 079 981	1 034 141	991 572	960 053	5 032 895	26 406 410	38 769 851	0	0
		1600	Receivables from Exchange Transactions - Waste Management	2 149 965	1 444 119	1 228 080	1 180 261	1 115 111	1 116 543	6 461 356	43 404 598	58 100 033	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	937 855	368 556	341 768	437 600	564 789	329 284	4 094 596	24 625 609	31 680 057	0	0
		2000	Total By Income Source	41 946 536	16 079 098	11 980 604	11 462 876	10 687 981	10 766 569	55 027 917	282 127 609	440 059 190	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Organs of State	2 273 149	1 073 881	813 839	769 873	680 643	809 197	3 466 774	5 130 116	14 987 472	0	0
		2300	Commercial	18 854 854	3 092 819	1 111 012	677 612	433 342	419 698	1 350 992	2 359 980	28 300 329	0	0
		2400	Households	20 669 401	11 871 740	10 035 909	10 007 997	9 567 568	9 591 073	50 127 559	274 414 190	386 225 437	0	0
		2500	Other	149 132	40 558	19 844	7 394	6 428	6 601	92 682	223 313	545 952	0	0
		2600	Total By Customer Group	41 946 536	16 079 098	11 980 604	11 462 876	10 687 981	10 766 569	55 027 917	282 127 609	440 059 190	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

2016/03/14