

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as: Muncde_AD_accy_Imm_XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mm) to Active Month (M07=July...M12=June)(e.g.: M10)
 Change Muncde 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.o Council Policy
2016	M11	GT423												
			Debtors Age Analysis By Income Source											
		1100	Trade and Other Receivables from Exchange Transactions - Water	10 287 477	2 248 212	4 081 230	4 153 596	3 626 726	2 760 935	18 727 565	89 867 124	135 752 865	0	0
		1300	Trade and Other Receivables from Exchange Transactions - Electricity	18 037 772	4 091 485	3 797 838	3 367 688	3 005 431	2 529 872	18 240 729	71 350 883	124 421 698	0	0
		1400	Receivables from Non-exchange Transactions - Property Rates	6 291 306	2 386 393	1 646 615	1 460 963	1 296 761	1 111 558	7 245 874	30 885 783	52 925 253	0	0
		1500	Receivables from Exchange Transactions - Waste Water Management	1 921 843	1 136 223	1 038 819	1 029 324	944 678	831 688	5 497 142	26 731 148	89 138 875	0	0
		1600	Receivables from Exchange Transactions - Property Rental Debtors	2 178 431	1 573 244	1 432 992	1 228 071	1 129 608	996 501	6 129 068	42 845 743	58 109 693	0	0
		1700	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
		1810	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
		1820	Other	0	0	0	0	0	0	0	0	0	0	0
		1900	Total By Income Source	1 077 654	1 652 186	936 289	511 914	317 528	292 273	3 938 847	25 021 265	33 747 956	0	0
		2000		39 794 483	13 087 743	12 933 783	11 751 556	10 320 732	8 522 837	69 375 225	286 401 946	443 168 385	0	0
		2100	Debtors Age Analysis By Customer Group											
		2200	Organs of State	2 682 037	1 155 427	1 012 486	609 903	681 756	572 142	4 268 483	5 163 321	16 095 555	0	0
		2300	Commercial	15 065 035	1 417 452	1 382 759	633 203	486 336	254 808	2 271 971	9 012 214	24 533 780	0	0
		2400	Households	21 864 155	10 457 216	10 518 013	10 474 292	9 123 423	7 689 833	53 833 987	277 957 030	401 937 959	0	0
		2500	Other	163 246	57 648	20 625	34 158	9 215	6 054	60 784	269 381	821 011	0	0
		2600	Total By Customer Group	39 794 483	13 087 743	12 933 783	11 751 556	10 320 732	8 522 837	69 375 225	286 401 946	443 168 385	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

GSM 13/06/16