

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

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) 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 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	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1		Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	Total	Debts Written	Off against
													-	Debts	Bad Debts i.t.o
															Council Policy
2016	M03	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 916 583	1 125 918	1 028 256	1 077 017	880 956	4 019 292	0	11 048 023	0	28 616 825
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 693 903	1 646 509	726 678	438 852	339 571	1 238 742	0	9 084 255	0	10 238 525
			1400	Receivables from Non-exchange Transactions - Property Rates		987 841	915 980	11 524 214	282 039	292 078	1 139 277	0	15 141 429	0	13 471 663
			1500	Receivables from Exchange Transactions - Waste Water Management		1 001 097	628 218	595 610	448 944	415 613	1 613 035	0	4 702 517	0	17 717 887
			1600	Receivables from Exchange Transactions - Waste Management	0	536 385	331 913	339 170	254 479	282 963	880 701	0	2 625 612	0	8 949 002
			1700	Receivables from Exchange Transactions - Property Rental Debtors		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	3 752 561
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		130 638	85 625	61 905	64 563	59 395	555 217	0	957 342	0	2 797 314
			2000	Total By Income Source	0	10 266 447	4 734 164	14 275 832	2 565 894	2 270 576	9 446 264	0	43 559 177	0	85 543 776
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	526 287	792 880	2 671 773	131 225	128 339	1 036 985	0	5 287 489	0	552 739
			2300	Commercial	0	3 621 636	446 814	516 037	127 136	74 696	168 313	0	4 954 632	0	2 472 693
			2400	Households	0	5 527 844	3 152 974	10 773 439	2 059 394	1 830 916	7 163 933	0	30 508 501	0	74 759 962
			2500	Other		590 679	341 496	314 584	248 139	236 625	1 077 033	0	2 808 556	0	7 758 383
			2600	Total By Customer Group	0	10 266 447	4 734 164	14 275 832	2 565 894	2 270 576	9 446 264	0	43 559 177	0	85 543 776

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