

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	Total	Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts i.t.o
2016	M05	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 839 992	1 252 725	1 371 984	974 287	955 316	5 596 594	0	11 990 896	0	28 474 668
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 164 741	1 937 324	1 181 617	1 041 276	415 127	1 601 370	0	10 341 455	0	9 967 170
			1400	Receivables from Non-exchange Transactions - Property Rates		853 939	355 802	288 916	779 093	9 589 385	1 311 211	0	13 178 346	0	13 341 962
			1500	Receivables from Exchange Transactions - Waste Water Management		899 644	597 798	519 980	499 244	518 800	2 282 450	0	5 317 916	0	17 633 069
			1600	Receivables from Exchange Transactions - Waste Management	0	486 145	313 699	288 433	272 685	299 991	1 294 946	0	2 955 899	0	8 912 659
			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	3 734 637
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		130 839	96 506	85 006	73 504	58 836	669 538	0	1 114 230	0	2 790 609
			2000	Total By Income Source	0	8 375 301	4 553 854	3 735 936	3 640 089	11 837 454	12 756 109	0	44 898 743	0	84 854 774
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	445 539	341 459	189 690	692 247	1 399 127	1 187 629	0	4 255 691	0	469 504
			2300	Commercial	0	2 540 806	1 013 369	575 658	162 569	202 170	204 650	0	4 699 221	0	2 370 307
			2400	Households	0	4 882 417	2 904 846	2 705 767	2 533 265	9 981 053	9 961 718	0	32 969 066	0	74 338 094
			2500	Other		506 539	294 180	264 820	252 008	255 104	1 402 112	0	2 974 764	0	7 676 869
			2600	Total By Customer Group	0	8 375 301	4 553 854	3 735 936	3 640 089	11 837 454	12 756 109	0	44 898 743	0	84 854 774

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