

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)

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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.o
														Off against	Bad Debts i.o
														Debtors	Council Policy
2014	M01	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1,494,192	742,430	740,874	713,684	780,933	15,685,291	0	20,157,405	0	14,098,595
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3,873,849	842,798	636,781	492,660	407,373	5,195,155	0	11,448,616	0	5,850,074
			1400	Receivables from Non-exchange Transactions - Property Rates	0	10,580,582	250,379	196,156	156,670	140,566	5,661,237	0	16,985,590	0	5,271,982
			1500	Receivables from Exchange Transactions - Waste Water Management	0	852,413	417,579	406,062	375,190	385,256	7,304,616	0	9,741,115	0	8,933,587
			1600	Receivables from Exchange Transactions - Waste Management	0	466,020	238,051	233,803	215,206	221,303	3,609,605	0	4,983,987	0	4,392,429
			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	0	110,483	58,976	53,984	49,248	48,806	1,750,437	0	2,071,934	0	274,416
			2000	Total By Income Source	0	17,377,540	2,550,213	2,267,659	2,002,658	1,984,236	39,206,340	0	65,388,647	0	38,821,083
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	2,249,478	182,090	95,184	76,861	65,855	1,636,701	0	4,306,168	0	96,078
			2300	Commercial	0	2,548,389	308,136	265,082	205,294	181,852	2,962,403	0	6,471,156	0	689,324
			2400	Households	0	6,200,382	2,057,412	1,907,293	1,720,268	1,736,430	31,747,328	0	45,369,113	0	36,281,187
			2500	Other	0	6,379,291	2,576	99	235	99	2,859,909	0	9,242,209	0	1,754,494
			2600	Total By Customer Group	0	17,377,540	2,550,213	2,267,659	2,002,658	1,984,236	39,206,340	0	65,388,647	0	38,821,083

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