

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
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 formule 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