

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	M07	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 930 471	972 410	749 678	818 804	747 513	9 234 306	0	14 453 183	0	10 695 157
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 149 779	839 768	796 139	635 159	698 891	4 427 466	0	10 547 202	0	4 994 692
			1400	Receivables from Non-exchange Transactions - Property Rates	0	854 448	344 346	264 736	219 025	320 740	6 819 659	0	8 822 955	0	4 663 814
			1500	Receivables from Exchange Transactions - Waste Water Management	0	874 491	571 719	498 780	683 954	415 149	5 827 637	0	8 871 731	0	7 067 102
			1600	Receivables from Exchange Transactions - Waste Management	0	487 513	327 308	289 295	402 790	233 617	2 916 747	0	4 657 270	0	3 367 318
			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	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	
			1900	Other	0	113 416	86 387	79 459	79 486	65 294	1 985 551	0	2 409 594	0	274 416
			2000	Total By Income Source	0	7 410 119	3 141 938	2 678 087	2 839 219	2 481 204	31 211 367	0	49 761 934	0	31 062 499
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	425 353	265 470	175 525	131 375	101 723	1 221 909	0	2 321 354	0	45 408
			2300	Commercial	0	2 082 315	305 720	204 140	192 374	210 313	2 691 927	0	5 686 789	0	682 926
			2400	Households	0	4 897 067	2 566 483	2 297 543	2 504 874	2 009 556	23 046 605	0	37 322 129	0	28 814 250
			2500	Other	0	5 383	4 267	879	10 596	159 611	4 250 926	0	4 431 662	0	1 519 915
			2600	Total By Customer Group	0	7 410 119	3 141 938	2 678 087	2 839 219	2 481 204	31 211 367	0	49 761 934	0	31 062 499

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