

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
2015	M03	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 699 878	1 110 102	874 806	977 582	942 906	7 134 933	0	12 740 207	0	16 795 191
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 927 042	1 190 552	703 463	556 474	388 913	3 230 392	0	9 996 835	0	6 807 192
			1400	Receivables from Non-exchange Transactions - Property Rates	0	957 376	435 993	7 972 397	279 404	267 033	4 507 773	0	14 419 976	0	6 290 328
			1500	Receivables from Exchange Transactions - Waste Water Management	0	920 604	560 157	502 928	438 371	425 329	4 175 268	0	7 022 658	0	11 041 910
			1600	Receivables from Exchange Transactions - Waste Management	0	506 487	319 093	291 039	257 448	247 361	2 318 599	0	3 940 027	0	5 244 478
			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	3 614 197
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	124 667	74 416	59 344	59 066	58 115	554 209	0	929 817	0	2 198 270
			2000	Total By Income Source	0	8 136 052	3 690 312	10 403 978	2 568 346	2 329 658	21 921 174	0	49 049 520	0	51 991 565
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	567 090	373 433	2 139 385	284 326	246 380	1 130 906	0	4 741 520	0	741 514
			2300	Commercial	0	2 434 983	228 244	212 432	100 645	74 591	706 800	0	3 757 696	0	2 822 017
			2400	Households	0	4 509 609	2 713 619	7 703 573	1 939 881	1 806 990	18 273 874	0	36 947 546	0	43 132 574
			2500	Other	0	624 370	375 016	348 588	243 494	201 697	1 809 595	0	3 602 759	0	5 295 460
			2600	Total By Customer Group	0	8 136 052	3 690 312	10 403 978	2 568 346	2 329 658	21 921 174	0	49 049 520	0	51 991 565

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