

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	M04	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 891 714	1 062 475	1 021 012	823 463	946 496	7 786 650	0	13 531 810	0	16 313 430
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 166 794	1 142 477	767 502	532 303	439 668	3 333 038	0	9 381 782	0	6 471 936
			1400	Receivables from Non-exchange Transactions - Property Rates	0	917 453	399 805	360 259	6 201 930	259 479	4 328 077	0	12 467 004	0	6 147 861
			1500	Receivables from Exchange Transactions - Waste Water Management	0	1 243 733	581 017	492 353	468 265	425 502	4 537 528	0	7 748 397	0	11 004 828
			1600	Receivables from Exchange Transactions - Waste Management	0	712 171	330 688	289 654	274 226	247 395	2 508 848	0	4 362 982	0	5 209 634
			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	3 645 950
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	122 611	67 309	61 020	58 938	58 677	608 868	0	977 424	0	2 197 198
			2000	Total By Income Source	0	8 054 476	3 583 771	2 991 800	8 359 125	2 377 218	23 103 009	0	48 469 399	0	50 990 837
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	453 308	305 166	303 179	1 526 111	219 982	1 309 871	0	4 117 617	0	708 160
			2300	Commercial	0	2 088 798	393 788	125 723	153 624	68 456	662 221	0	3 492 609	0	2 183 756
			2400	Households	0	4 964 092	2 503 360	2 244 773	6 355 296	1 859 701	19 185 692	0	37 112 914	0	42 833 187
			2500	Other	0	548 278	381 458	318 125	324 094	229 079	1 945 225	0	3 746 259	0	5 265 733
			2600	Total By Customer Group	0	8 054 476	3 583 771	2 991 800	8 359 125	2 377 218	23 103 009	0	48 469 399	0	50 990 837

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