

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
2015	M09	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 653 484	1 391 672	1 462 557	938 529	1 034 991	11 704 565	0	18 185 798	0	15 678 554
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	2 989 080	830 817	587 088	414 517	408 335	4 950 229	0	10 180 066	0	5 929 202
			1400	Receivables from Non-exchange Transactions - Property Rates	0	779 749	358 202	288 423	251 609	265 817	8 712 243	0	10 656 044	0	5 811 959
			1500	Receivables from Exchange Transactions - Waste Water Management	0	823 755	583 736	546 085	520 501	519 142	6 539 961	0	9 533 180	0	10 674 571
			1600	Receivables from Exchange Transactions - Waste Management	0	450 930	327 997	299 667	285 158	283 257	3 585 217	0	5 232 226	0	5 058 062
			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	3 721 065
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		100 718	89 832	63 652	69 355	59 668	891 560	0	1 274 786	0	2 196 264
			2000	Total By Income Source	0	6 797 716	3 582 257	3 247 472	2 479 670	2 571 210	36 383 774	0	55 062 100	0	49 069 679
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	326 725	186 494	124 486	133 586	148 487	1 634 023	0	2 553 801	0	192 705
			2300	Commercial	0	1 660 368	377 676	177 010	101 602	76 497	876 423	0	3 269 576	0	1 570 609
			2400	Households	0	4 313 204	2 689 894	2 613 047	1 986 696	2 102 860	30 980 221	0	44 685 922	0	42 254 035
			2500	Other	0	497 419	328 193	332 929	257 786	243 366	2 893 107	0	4 552 800	0	5 052 329
			2600	Total By Customer Group	0	6 797 716	3 582 257	3 247 472	2 479 670	2 571 210	36 383 774	0	55 062 100	0	49 069 679

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