

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		Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	Total	Debts Written	Off against
													-	Debts	Bad Debts i.t.o
															Council Policy
2015	M10	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 981 131	1 150 314	1 304 429	1 419 700	916 928	12 632 836	0	19 405 338	0	15 651 883
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 509 844	841 947	616 821	510 429	385 151	5 243 989	0	11 108 181	0	5 876 424
			1400	Receivables from Non-exchange Transactions - Property Rates	0	825 011	354 241	303 436	255 661	237 839	8 785 346	0	10 761 534	0	5 759 738
			1500	Receivables from Exchange Transactions - Waste Water Management	0	865 350	565 023	536 762	524 551	506 477	6 971 957	0	9 970 121	0	10 656 851
			1600	Receivables from Exchange Transactions - Waste Management	0	465 529	304 114	300 339	283 731	275 361	3 806 636	0	5 435 710	0	5 041 447
			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	3 787 136
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		117 691	86 898	84 630	62 102	69 246	947 237	0	1 367 804	0	2 195 139
			2000	Total By Income Source	0	7 764 557	3 302 537	3 146 417	3 056 174	2 391 000	38 388 002	0	58 048 688	0	48 968 618
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	460 254	230 315	177 345	124 486	133 586	1 781 405	0	2 907 391	0	170 025
			2300	Commercial	0	2 217 426	306 822	302 990	131 754	89 613	931 867	0	3 980 473	0	1 567 419
			2400	Households	0	4 523 372	2 464 117	2 389 137	2 497 014	1 922 533	32 596 245	0	46 392 417	0	42 189 126
			2500	Other		563 504	301 284	276 945	302 920	245 268	3 078 485	0	4 768 407	0	5 042 048
			2600	Total By Customer Group	0	7 764 557	3 302 537	3 146 417	3 056 174	2 391 000	38 388 002	0	58 048 688	0	48 968 618

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