

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		
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	Total	Debts Written	Impairment -	
													-	Off against	Bad Debts i.t.o	
														Debtors	Council Policy	
2015	M11	NC073	1100	Debtors Age Analysis By Income Source												
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 631 108	1 114 036	1 021 786	1 178 864	1 343 923	247 163	0	6 536 880	0	28 742 727	
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 063 622	792 021	548 904	407 446	387 461	844 310	0	6 043 765	0	10 339 014	
			1400	Receivables from Non-exchange Transactions - Property Rates	0	847 887	368 161	300 624	271 013	228 004	483 919	0	2 499 609	0	13 904 825	
			1500	Receivables from Exchange Transactions - Waste Water Management	0	796 160	538 530	492 364	478 210	472 187	298 706	0	3 076 157	0	17 759 222	
			1600	Receivables from Exchange Transactions - Waste Management	0	490 124	298 669	270 692	274 013	261 153	64 165	0	1 658 816	0	8 960 168	
			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	3 803 907	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	
			1900	Other		109 484	87 016	76 148	60 967	61 697	1 014 005	0	1 409 318	0	2 193 833	
			2000	Total By Income Source	0	6 938 385	3 198 433	2 710 518	2 670 514	2 754 426	2 952 268	0	21 224 545	0	85 703 696	
			2100	Debtors Age Analysis By Customer Group												
			2200	Organs of State	0	380 167	202 279	165 117	121 455	107 695	1 486 976	0	2 463 689	0	165 340	
			2300	Commercial	0	1 791 632	252 181	127 903	141 906	59 085	2 378	0	2 375 085	0	2 521 672	
			2400	Households	0	4 264 227	2 375 600	2 155 725	2 154 941	2 313 730	567 207	0	13 831 431	0	75 598 008	
			2500	Other		502 359	368 373	261 773	252 212	273 916	895 706	0	2 554 340	0	7 418 676	
			2600	Total By Customer Group	0	6 938 385	3 198 433	2 710 518	2 670 514	2 754 426	2 952 268	0	21 224 545	0	85 703 696	

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