

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
2016	M08	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 185 685	1 699 279	1 230 680	1 018 116	936 047	7 852 724	0	14 922 532	0	28 273 507
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 501 647	1 874 878	1 438 788	620 139	414 470	2 468 985	0	12 318 907	0	9 645 692
			1400	Receivables from Non-exchange Transactions - Property Rates		889 957	317 206	266 476	259 365	240 012	11 235 758	0	13 208 774	0	13 119 256
			1500	Receivables from Exchange Transactions - Waste Water Management		1 086 584	578 476	512 899	456 136	440 887	3 262 142	0	6 337 125	0	17 523 466
			1600	Receivables from Exchange Transactions - Waste Management	0	585 828	311 219	251 383	242 591	235 068	1 751 569	0	3 377 658	0	8 875 619
			1700	Receivables from Exchange Transactions - Property Rental Debtors		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	3 786 751
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		124 665	85 478	66 287	75 954	61 281	840 138	0	1 253 805	0	2 783 432
			2000	Total By Income Source	0	10 374 367	4 866 538	3 766 514	2 672 300	2 327 766	27 411 316	0	51 418 800	0	84 007 723
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	478 924	408 387	227 228	151 520	136 341	3 206 691	0	4 609 092	0	391 751
			2300	Commercial	0	2 341 128	1 078 877	872 651	348 843	156 488	391 491	0	5 189 478	0	2 279 119
			2400	Households	0	6 984 581	3 050 978	2 430 851	1 939 459	1 815 756	21 855 196	0	38 076 820	0	73 751 207
			2500	Other		569 733	328 296	235 784	232 478	219 181	1 957 937	0	3 543 410	0	7 585 647
			2600	Total By Customer Group	0	10 374 367	4 866 538	3 766 514	2 672 300	2 327 766	27 411 316	0	51 418 800	0	84 007 723

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