

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	M09	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 780 424	1 539 616	1 435 585	1 012 208	920 481	8 446 204	0	15 134 518	0	28 165 674
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 813 061	2 618 282	610 980	381 063	335 813	2 088 978	0	9 848 178	0	9 450 940
			1400	Receivables from Non-exchange Transactions - Property Rates		820 135	368 202	276 337	246 286	244 091	10 874 198	0	12 829 248	0	13 043 581
			1500	Receivables from Exchange Transactions - Waste Water Management		780 059	720 013	465 986	450 991	432 099	3 585 377	0	6 434 525	0	17 482 050
			1600	Receivables from Exchange Transactions - Waste Management	0	413 768	388 811	275 043	228 218	229 911	1 903 548	0	3 439 299	0	8 865 586
			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	3 802 498
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		116 504	102 549	68 393	59 380	75 053	891 708	0	1 313 587	0	2 781 993
			2000	Total By Income Source	0	7 723 952	5 737 472	3 132 324	2 378 147	2 237 447	27 790 013	0	48 999 356	0	83 592 321
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	414 143	224 839	117 992	102 838	91 085	2 293 999	0	3 244 897	0	393 318
			2300	Commercial	0	2 130 266	541 059	349 047	201 922	77 938	412 151	0	3 712 383	0	2 134 240
			2400	Households	0	4 735 376	4 632 501	2 376 458	1 863 055	1 860 650	23 110 303	0	38 578 343	0	73 598 523
			2500	Other		444 167	339 072	288 828	210 332	207 774	1 973 561	0	3 463 734	0	7 466 241
			2600	Total By Customer Group	0	7 723 952	5 737 472	3 132 324	2 378 147	2 237 447	27 790 013	0	48 999 356	0	83 592 321

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