

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
2014	M03	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 880 112	636 742	554 796	463 439	510 464	7 984 417	0	12 029 970	0	10 908 667
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 797 823	1 124 713	746 528	538 277	479 139	4 321 366	0	11 007 846	0	5 401 088
			1400	Receivables from Non-exchange Transactions - Property Rates	0	1 279 514	899 902	8 261 362	142 361	118 474	3 662 966	0	14 364 579	0	4 954 096
			1500	Receivables from Exchange Transactions - Waste Water Management	0	867 647	506 161	447 817	355 056	366 629	4 767 862	0	7 311 172	0	7 244 523
			1600	Receivables from Exchange Transactions - Waste Management	0	477 741	282 913	256 322	191 088	206 659	2 304 950	0	3 719 673	0	3 398 407
			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	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	114 042	64 729	67 163	50 192	49 362	1 789 518	0	2 135 006	0	274 417
			2000	Total By Income Source	0	8 416 879	3 515 160	10 333 988	1 740 413	1 730 727	24 831 079	0	50 568 246	0	32 181 198
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	495 266	217 250	1 890 610	119 787	88 057	1 759 911	0	4 570 881	0	102 465
			2300	Commercial	0	2 280 013	443 450	468 106	209 604	204 871	2 956 858	0	6 562 902	0	681 770
			2400	Households	0	5 264 205	2 269 113	2 411 281	1 408 447	1 437 700	18 509 644	0	31 300 390	0	29 657 799
			2500	Other	0	377 395	585 347	5 563 991	2 575	99	1 604 666	0	8 134 073	0	1 739 164
			2600	Total By Customer Group	0	8 416 879	3 515 160	10 333 988	1 740 413	1 730 727	24 831 079	0	50 568 246	0	32 181 198

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 formule 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