

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	M04	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 666 060	1 167 090	557 665	519 449	433 443	8 335 641	0	12 679 348	0	10 760 073
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 002 292	1 105 497	785 116	613 374	456 273	4 206 663	0	10 169 214	0	5 252 720
			1400	Receivables from Non-exchange Transactions - Property Rates	0	819 081	528 635	787 547	6 304 885	118 554	2 783 308	0	11 342 010	0	4 807 219
			1500	Receivables from Exchange Transactions - Waste Water Management	0	1 106 250	501 227	451 487	422 333	338 881	5 034 159	0	7 854 336	0	7 179 324
			1600	Receivables from Exchange Transactions - Waste Management	0	635 777	283 375	245 071	236 492	179 584	2 431 288	0	4 011 588	0	3 380 708
			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	99 423	69 177	59 109	64 452	47 593	1 824 006	0	2 163 761	0	274 416
			2000	Total By Income Source	0	7 328 883	3 655 001	2 885 995	8 160 986	1 574 328	24 615 064	0	48 220 257	0	31 654 461
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	467 975	176 363	136 326	1 361 229	118 590	1 792 984	0	4 053 467	0	100 955
			2300	Commercial	0	1 896 198	387 562	269 968	369 273	167 509	2 705 384	0	5 795 894	0	692 726
			2400	Households	0	4 953 989	2 881 761	1 897 860	2 138 683	1 288 130	19 417 628	0	32 578 050	0	29 225 318
			2500	Other	0	10 722	209 314	581 842	4 291 801	99	699 068	0	5 792 846	0	1 635 462
			2600	Total By Customer Group	0	7 328 883	3 655 001	2 885 995	8 160 986	1 574 328	24 615 064	0	48 220 257	0	31 654 461

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