

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 | M12 | NC073 | 1100 | Debtors Age Analysis By Income Source | | | | | | | | | | | |
| | | | 1200 | Trade and Other Receivables from Exchange Transactions - Water | 0 | 1 632 730 | 1 097 511 | 904 577 | 1 094 831 | 1 066 738 | 7 794 457 | | 13 590 844 | 0 | 13 233 930 |
| | | | 1300 | Trade and Other Receivables from Exchange Transactions - Electricity | 0 | 2 664 959 | 913 357 | 722 515 | 545 845 | 447 333 | 4 357 540 | | 9 651 550 | 0 | 5 350 412 |
| | | | 1400 | Receivables from Non-exchange Transactions - Property Rates | 0 | 761 251 | 351 680 | 300 178 | 242 908 | 229 672 | 6 187 697 | | 8 073 387 | 0 | 4 697 664 |
| | | | 1500 | Receivables from Exchange Transactions - Waste Water Management | 0 | 784 564 | 529 811 | 506 371 | 471 254 | 467 668 | 5 737 496 | | 8 497 163 | 0 | 8 134 804 |
| | | | 1600 | Receivables from Exchange Transactions - Waste Management | 0 | 433 724 | 298 780 | 273 957 | 261 869 | 255 631 | 3 110 563 | | 4 634 524 | 0 | 3 806 756 |
| | | | 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 | 3 472 113 |
| | | | 1820 | Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | | | 1900 | Other | 0 | 106 591 | 68 811 | 58 984 | 56 872 | 55 929 | 883 966 | | 1 231 154 | 0 | 1 656 428 |
| | | | 2000 | Total By Income Source | 0 | 6 383 819 | 3 259 950 | 2 766 582 | 2 673 579 | 2 522 971 | 28 071 721 | 0 | 45 678 622 | 0 | 40 352 106 |
| | | | 2100 | Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| | | | 2200 | Organs of State | 0 | 512 535 | 228 341 | 189 938 | 235 324 | 170 429 | 1 297 487 | 0 | 2 634 054 | 0 | 272 154 |
| | | | 2300 | Commercial | 0 | 1 917 114 | 450 720 | 217 064 | 148 447 | 102 679 | 764 813 | 0 | 3 600 836 | 0 | 2 517 473 |
| | | | 2400 | Households | 0 | 3 495 391 | 2 271 480 | 2 097 545 | 2 029 850 | 2 020 479 | 23 510 524 | 0 | 35 425 269 | 0 | 33 383 738 |
| | | | 2500 | Other | 0 | 458 779 | 309 410 | 262 035 | 259 958 | 229 384 | 2 498 897 | 0 | 4 018 462 | 0 | 4 178 741 |
| | | | 2600 | Total By Customer Group | 0 | 6 383 819 | 3 259 950 | 2 766 582 | 2 673 579 | 2 522 971 | 28 071 721 | 0 | 45 678 622 | 0 | 40 352 106 |

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