

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
2015	M01	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 643 534	1 144 764	1 005 496	936 736	815 321	5 617 065	0	11 162 916	0	16 940 219
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 905 202	1 042 132	499 969	439 541	392 500	2 761 456	0	9 040 800	0	6 922 927
			1400	Receivables from Non-exchange Transactions - Property Rates	0	9 955 418	366 905	298 534	270 660	256 109	4 325 051	0	15 472 677	0	6 614 035
			1500	Receivables from Exchange Transactions - Waste Water Management	0	893 263	521 139	449 333	443 527	433 274	3 410 540	0	6 151 076	0	11 109 069
			1600	Receivables from Exchange Transactions - Waste Management	0	573 999	309 704	270 836	260 663	251 884	1 898 400	0	3 565 486	0	5 305 079
			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	3 506 318
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	104 684	83 481	59 959	58 168	58 374	441 398	0	806 064	0	2 200 944
			2000	Total By Income Source	0	17 076 100	3 468 125	2 584 127	2 409 296	2 207 462	18 453 910	0	46 199 019	0	52 598 591
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	2 447 178	399 364	266 276	138 722	116 100	916 825	0	4 284 466	0	754 163
			2300	Commercial	0	2 778 527	415 338	117 785	102 128	183 759	536 940	0	4 134 477	0	2 825 694
			2400	Households	0	11 123 791	2 326 055	1 965 650	1 932 781	1 706 808	15 515 559	0	34 570 645	0	43 663 422
			2500	Other	0	726 604	327 368	234 416	235 664	200 794	1 484 586	0	3 209 432	0	5 355 312
			2600	Total By Customer Group	0	17 076 100	3 468 125	2 584 127	2 409 296	2 207 462	18 453 910	0	46 199 019	0	52 598 591

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