

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	M05	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 124 854	1 434 012	916 746	929 068	783 751	8 422 859	0	14 611 290	0	15 841 730
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 198 330	1 643 715	801 489	674 183	497 349	3 504 699	0	10 319 764	0	6 076 814
			1400	Receivables from Non-exchange Transactions - Property Rates	0	879 393	412 952	297 322	295 441	4 888 670	4 190 819	0	10 964 596	0	6 038 882
			1500	Receivables from Exchange Transactions - Waste Water Management	0	941 626	920 123	524 979	473 463	456 017	4 748 374	0	8 064 583	0	10 915 570
			1600	Receivables from Exchange Transactions - Waste Management	0	516 486	517 455	295 302	273 554	264 007	2 600 626	0	4 467 430	0	5 140 617
			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	3 615 997
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	108 715	95 441	65 294	60 676	58 802	660 392	0	1 049 322	0	2 199 124
			2000	Total By Income Source	0	7 769 404	5 023 698	2 901 132	2 706 385	6 948 596	24 127 769	0	49 476 984	0	49 828 734
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	425 475	315 095	193 302	217 936	317 249	1 120 150	0	2 589 207	0	342 257
			2300	Commercial	0	2 205 159	994 658	213 008	102 777	139 067	713 167	0	4 367 837	0	1 722 960
			2400	Households	0	4 585 602	3 369 013	2 179 495	2 104 926	6 201 507	20 223 845	0	38 664 387	0	42 618 622
			2500	Other	0	553 168	344 932	315 327	280 745	290 773	2 070 607	0	3 855 553	0	5 144 895
			2600	Total By Customer Group	0	7 769 404	5 023 698	2 901 132	2 706 385	6 948 596	24 127 769	0	49 476 984	0	49 828 734

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