

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
2015	M12	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 212 422	814 119	842 584	759 880	745 448	1 113 972	0	5 488 425	0	21 391 129
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	1 068 450	556 729	381 783	330 822	263 087	590 966	0	3 191 838	0	7 980 825
			1400	Receivables from Non-exchange Transactions - Property Rates	0	397 412	266 277	220 360	184 644	168 312	430 658	0	1 667 662	0	4 241 147
			1500	Receivables from Exchange Transactions - Waste Water Management	0	517 348	390 076	369 295	355 184	337 524	394 139	0	2 363 565	0	13 809 972
			1600	Receivables from Exchange Transactions - Waste Management	0	245 077	245 320	177 046	167 196	171 921	172 748	0	1 179 308	0	5 749 903
			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	2 389 112
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		50 648	25 971	23 331	23 606	23 103	156 549	0	303 208	0	986 615
			2000	Total By Income Source	0	3 491 356	2 298 492	2 014 399	1 821 332	1 709 396	2 859 031	0	14 194 007	0	56 548 704
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	309 865	141 083	130 579	121 700	103 864	789 599	0	1 596 690	0	716 177
			2300	Commercial	0	380 221	196 298	95 342	66 479	88 760	44 280	0	871 380	0	1 254 804
			2400	Households	0	2 455 764	1 694 862	1 514 022	1 445 883	1 344 634	1 692 955	0	10 148 121	0	48 205 161
			2500	Other		345 505	266 249	274 455	187 271	172 138	332 197	0	1 577 816	0	6 372 562
			2600	Total By Customer Group	0	3 491 356	2 298 492	2 014 399	1 821 332	1 709 396	2 859 031	0	14 194 007	0	56 548 704

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