

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		Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	Total	Debts Written	Off against
													-	Debtors	Bad Debts i.t.o
															Council Policy
2016	M04	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 716 395	1 438 809	1 027 408	985 238	1 037 455	4 791 036	0	10 996 341	0	28 556 456
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 919 069	1 566 543	1 151 052	476 655	375 484	1 454 304	0	8 943 107	0	10 191 566
			1400	Receivables from Non-exchange Transactions - Property Rates		847 705	344 817	805 279	9 724 492	220 838	1 153 423	0	13 096 554	0	13 373 021
			1500	Receivables from Exchange Transactions - Waste Water Management		904 050	606 734	543 238	549 687	413 286	1 943 965	0	4 960 960	0	17 660 170
			1600	Receivables from Exchange Transactions - Waste Management	0	483 199	322 738	290 262	314 805	239 210	1 107 189	0	2 757 403	0	8 922 836
			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	0	3 753 880
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		118 479	88 290	77 089	61 696	64 446	610 965	0	1 020 965	0	2 795 009
			2000	Total By Income Source	0	7 988 896	4 367 930	3 894 328	12 112 573	2 350 720	11 060 882	0	41 775 329	0	85 252 937
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	429 329	234 699	727 636	1 406 118	129 913	1 082 361	0	4 010 056	0	564 105
			2300	Commercial	0	2 368 978	618 071	188 332	228 550	84 691	170 411	0	3 659 033	0	2 456 295
			2400	Households	0	4 693 070	3 211 731	2 705 717	10 201 348	1 915 695	8 557 087	0	31 284 648	0	74 529 788
			2500	Other		497 519	303 429	272 643	276 557	220 421	1 251 023	0	2 821 592	0	7 702 749
			2600	Total By Customer Group	0	7 988 896	4 367 930	3 894 328	12 112 573	2 350 720	11 060 882	0	41 775 329	0	85 252 937

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