

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
2016	M10	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 803 722	1 272 661	1 339 557	1 249 681	892 442	9 159 112	0	15 717 174	0	28 119 826
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 221 658	1 062 799	822 081	461 463	301 875	2 179 270	0	8 049 146	0	9 371 404
			1400	Receivables from Non-exchange Transactions - Property Rates		842 377	357 846	312 161	254 137	230 037	10 986 080	0	12 982 637	0	12 971 210
			1500	Receivables from Exchange Transactions - Waste Water Management		821 059	526 123	679 183	443 805	430 544	3 927 925	0	6 828 640	0	17 461 327
			1600	Receivables from Exchange Transactions - Waste Management	0	414 777	257 979	360 502	261 818	218 525	2 075 543	0	3 589 144	0	8 859 470
			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	3 826 470
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		109 203	86 827	96 776	65 745	56 587	963 919	0	1 379 056	0	2 780 679
			2000	Total By Income Source	0	7 212 796	3 564 235	3 610 259	2 736 649	2 130 010	29 291 848	0	48 545 797	0	83 390 386
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	349 631	292 258	186 779	109 605	97 105	2 364 733	0	3 400 111	0	387 458
			2300	Commercial	0	2 008 883	521 186	301 081	178 733	99 560	427 457	0	3 536 900	0	2 119 268
			2400	Households	0	4 377 709	2 472 137	2 820 429	2 174 520	1 731 749	24 358 594	0	37 935 137	0	73 431 092
			2500	Other		476 573	278 654	301 970	273 790	201 596	2 141 065	0	3 673 649	0	7 452 567
			2600	Total By Customer Group	0	7 212 796	3 564 235	3 610 259	2 736 649	2 130 010	29 291 848	0	48 545 797	0	83 390 386

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