

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)

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Year	Month	End	End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
2014	M01			NC072	1100	Debtors Age Analysis By Income Source											
					1200	Trade and Other Receivables from Exchange Transactions - Water	142,221	721,742	458,149	415,502	18,288,403	0	0	0	20,026,017	0	0
					1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,077,169	510,404	152,435	104,624	2,243,787	0	0	0	4,088,419	0	0
					1400	Receivables from Non-exchange Transactions - Property Rates	825,635	109,129	86,414	79,069	4,074,468	0	0	0	5,174,715	0	0
					1500	Receivables from Exchange Transactions - Waste Water Management	454,281	317,807	260,657	245,693	8,128,038	0	0	0	9,406,476	0	0
					1600	Receivables from Exchange Transactions - Waste Management	167,693	287,519	244,572	240,073	12,582,838	0	0	0	13,522,695	0	0
					1700	Receivables from Exchange Transactions - Property Rental Debtors	-62,897	18,277	21,783	20,501	493,294	0	0	0	490,958	0	0
					1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
					1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
					1900	Other	14,514	26,737	18,528	17,917	1,016,219	0	0	0	1,093,915	0	0
					2000	Total By Income Source	2,618,616	1,991,615	1,242,538	1,123,379	46,827,047	0	0	0	53,803,195	0	0
					2100	Debtors Age Analysis By Customer Group											
					2200	Organs of State	383,944	272,542	56,619	31,546	255,132	0	0	0	999,783	0	0
					2300	Commercial	485,663	269,034	98,052	87,828	2,170,074	0	0	0	3,110,651	0	0
					2400	Households	1,808,312	1,418,423	1,060,737	980,597	43,072,766	0	0	0	48,340,835	0	0
					2500	Other	-59,303	31,616	27,130	23,408	1,329,075	0	0	0	1,351,926	0	0
					2600	Total By Customer Group	2,618,616	1,991,615	1,242,538	1,123,379	46,827,047	0	0	0	53,803,195	0	0

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