

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
2014	M07	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	-126,912	605,309	601,089	580,313	21,341,537				23,001,337	0	10,359,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,009,748	358,761	187,926	138,308	2,384,122				4,078,865	0	1,660,589
			1400	Receivables from Non-exchange Transactions - Property Rates	27,483	124,198	102,673	94,005	4,506,982				4,855,341	0	2,121,218
			1500	Receivables from Exchange Transactions - Waste Water Management	410,309	356,495	319,152	293,160	9,543,195				10,922,311	0	5,293,169
			1600	Receivables from Exchange Transactions - Waste Management	146,647	286,187	278,313	268,515	14,125,185				15,104,847	0	6,456,119
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-59,667	16,696	16,163	16,133	579,853				569,178	0	307,929
			1810	Interest on Arrear Debtor Accounts									0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure									0	0	0
			1900	Other	12,760	19,632	22,044	19,236	1,126,951				1,200,623	0	540,392
			2000	Total By Income Source	1,420,368	1,767,278	1,527,360	1,409,670	53,607,826	0	0	0	59,732,502	0	26,738,519
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-240,489	165,867	94,706	55,576	720,333	0	0	0	795,993	0	0
			2300	Commercial	659,285	237,638	142,092	75,638	2,299,685	0	0	0	3,414,339	0	0
			2400	Households	1,001,572	1,363,773	1,290,562	1,278,456	50,587,807	0	0	0	55,522,169	0	26,738,519
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	1,420,368	1,767,278	1,527,360	1,409,670	53,607,826	0	0	0	59,732,502	0	26,738,519

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 formule 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