

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	-	Debits Written	Bad Debts i.t.o
														Off against	Council Policy
														Debtors	
2015	M05	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	193 095	804 347	681 059	752 670	23 937 906	0	0	0	26 369 078	0	12 005 103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	756 578	385 579	384 332	301 956	2 559 001	0	0	0	4 387 446	0	2 131 195
			1400	Receivables from Non-exchange Transactions - Property Rates	333 859	246 311	242 654	1 180 457	4 442 102	0	0	0	6 445 382	0	2 460 842
			1500	Receivables from Exchange Transactions - Waste Water Management	470 950	395 864	378 648	368 772	11 095 218	0	0	0	12 709 452	0	6 540 175
			1600	Receivables from Exchange Transactions - Waste Management	203 109	323 030	324 921	324 052	15 239 783	0	0	0	16 414 895	0	7 004 425
			1700	Receivables from Exchange Transactions - Property Rental Debtors	556	80 701	75 668	74 998	2 000 548	0	0	0	2 232 470	0	307 929
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	5 798 826	0	0	0	5 798 826	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	-10 262	992	634	634	9 320	0	0	0	1 317	0	597 405
			2000	Total By Income Source	1 947 884	2 236 825	2 087 917	3 003 537	65 082 704	0	0	0	74 358 867	0	31 047 074
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-97 219	253 004	150 457	854 009	1 097 880	0	0	0	2 258 132	0	0
			2300	Commercial	925 023	248 066	218 592	254 896	2 602 993	0	0	0	4 249 569	0	0
			2400	Households	1 120 081	1 735 755	1 718 868	1 894 632	61 381 830	0	0	0	67 851 166	0	31 047 074
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	1 947 884	2 236 825	2 087 917	3 003 537	65 082 704	0	0	0	74 358 867	0	31 047 074

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