

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	M03			NC072	1100	Debtors Age Analysis By Income Source											
					1200	Trade and Other Receivables from Exchange Transactions - Water	546,745	642,435	661,014	658,825	19,016,867	0	0	0	21,525,886	0	9,891,103
					1300	Trade and Other Receivables from Exchange Transactions - Electricity	883,494	445,547	199,862	149,064	2,237,608	0	0	0	3,915,575	0	1,512,843
					1400	Receivables from Non-exchange Transactions - Property Rates	355,192	119,122	482,450	90,475	4,145,277	0	0	0	5,192,516	0	1,978,118
					1500	Receivables from Exchange Transactions - Waste Water Management	417,481	334,274	321,774	272,248	8,534,387	0	0	0	9,880,164	0	4,644,987
					1600	Receivables from Exchange Transactions - Waste Management	136,688	290,647	289,510	274,574	13,043,503	0	0	0	14,034,922	0	6,229,324
					1700	Receivables from Exchange Transactions - Property Rental Debtors	-77,224	16,163	16,277	18,064	533,481	0	0	0	506,761	0	307,929
					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	14,138	20,451	20,327	26,119	1,049,290	0	0	0	1,130,325	0	540,392
					2000	Total By Income Source	2,276,514	1,868,639	1,991,214	1,489,369	48,560,413	0	0	0	56,186,149	0	25,104,696
					2100	Debtors Age Analysis By Customer Group											
					2200	Organs of State	364,961	178,709	293,648	67,375	1,313,566	0	0	0	2,218,259	0	0
					2300	Commercial	1,029,720	253,671	169,172	83,705	1,428,642	0	0	0	2,964,910	0	0
					2400	Households	880,537	1,436,259	1,528,394	1,338,289	45,819,500	0	0	0	51,002,979	0	0
					2500	Other	1,296	0	0	0	-1,295	0	0	0	1	0	25,104,696
					2600	Total By Customer Group	2,276,514	1,868,639	1,991,214	1,489,369	48,560,413	0	0	0	56,186,149	0	25,104,696

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