

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
2015	M01	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	138 510	637 183	584 867	564 985	24 242 774	0	0	0	26 168 319	0	11 240 103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	2 538 623	343 587	186 183	150 069	2 585 580	0	0	0	5 804 042	0	1 902 030
			1400	Receivables from Non-exchange Transactions - Property Rates	811 245	147 363	94 027	89 668	4 728 019	0	0	0	5 870 322	0	2 359 718
			1500	Receivables from Exchange Transactions - Waste Water Management	560 412	325 791	293 059	277 447	10 958 131	0	0	0	12 414 840	0	5 995 175
			1600	Receivables from Exchange Transactions - Waste Management	236 215	288 795	269 000	262 434	15 644 584	0	0	0	16 701 028	0	6 709 220
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-11 676	34 182	39 934	33 698	1 548 788	0	0	0	1 644 926	0	307 929
			1810	Interest on Arrear Debtor Accounts						0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	-1 338	21 508	7 723	6 191	325 780	0	0	0	359 864	0	540 392
			2000	Total By Income Source	4 271 991	1 798 409	1 474 793	1 384 492	60 033 656	0	0	0	68 963 341	0	29 054 567
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	297 901	144 380	73 408	49 412	825 508	0	0	0	1 390 609	0	0
			2300	Commercial	896 120	322 750	147 724	139 528	2 358 623	0	0	0	3 864 745	0	0
			2400	Households	3 077 970	1 331 279	1 253 661	1 195 552	56 849 525	0	0	0	63 707 987	0	29 054 567
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	4 271 991	1 798 409	1 474 793	1 384 492	60 033 656	0	0	0	68 963 341	0	29 054 567

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