

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	M02	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	170 060	719 923	616 869	577 737	24 743 657	0	0	0	26 828 246	0	11 240 103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 355 226	398 963	209 218	154 432	2 774 183	0	0	0	4 892 022	0	1 902 030
			1400	Receivables from Non-exchange Transactions - Property Rates	1 522 118	665 071	117 469	88 264	4 776 289	0	0	0	7 169 211	0	2 359 718
			1500	Receivables from Exchange Transactions - Waste Water Management	548 325	443 910	308 191	289 709	11 192 425	0	0	0	12 782 560	0	5 995 175
			1600	Receivables from Exchange Transactions - Waste Management	208 487	365 925	272 749	265 709	15 900 294	0	0	0	17 013 164	0	6 709 220
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-12 984	69 319	33 353	39 836	1 582 648	0	0	0	1 712 172	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	-2 145	8 853	20 868	7 723	330 822	0	0	0	366 121	0	540 392
			2000	Total By Income Source	3 789 087	2 671 964	1 578 717	1 423 410	61 300 318	0	0	0	70 763 496	0	29 054 567
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	837 547	535 550	138 435	64 970	837 960	0	0	0	2 414 462	0	0
			2300	Commercial	1 086 947	288 273	180 844	132 307	2 443 285	0	0	0	4 131 656	0	0
			2400	Households	1 864 593	1 848 141	1 259 438	1 226 133	58 019 073	0	0	0	64 217 378	0	29 054 567
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	3 789 087	2 671 964	1 578 717	1 423 410	61 300 318	0	0	0	70 763 496	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