

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	M03	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	185 609	803 745	692 727	581 762	25 286 164	0	0	0	27 550 007	0	11 699 103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 238 888	566 758	220 287	172 229	2 629 032	0	0	0	4 827 194	0	2 039 529
			1400	Receivables from Non-exchange Transactions - Property Rates	377 150	1 302 670	611 023	90 610	4 794 770	0	0	0	7 176 223	0	2 359 718
			1500	Receivables from Exchange Transactions - Waste Water Management	537 506	447 027	406 190	300 397	11 446 301	0	0	0	13 137 421	0	6 322 175
			1600	Receivables from Exchange Transactions - Waste Management	237 068	357 576	351 228	269 470	16 154 962	0	0	0	17 370 304	0	6 886 343
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-12 523	68 817	68 567	33 353	1 624 109	0	0	0	1 782 323	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	-2 569	8 801	8 040	20 868	337 689	0	0	0	372 829	0	597 405
			2000	Total By Income Source	2 561 129	3 555 394	2 358 062	1 468 689	62 273 027	0	0	0	72 216 301	0	30 212 202
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	87 168	1 054 157	460 783	100 284	886 920	0	0	0	2 589 312	0	0
			2300	Commercial	1 008 629	319 233	163 162	135 064	2 426 874	0	0	0	4 052 962	0	0
			2400	Households	1 465 332	2 182 004	1 734 117	1 233 341	58 959 233	0	0	0	65 574 027	0	30 212 202
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	2 561 129	3 555 394	2 358 062	1 468 689	62 273 027	0	0	0	72 216 301	0	30 212 202

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