

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	End	End	Mun	Item	Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
							30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts i.t.o
2015	M04			NC072	1100	Debtors Age Analysis By Income Source											
					1200	Trade and Other Receivables from Exchange Transactions - Water	317 297	727 737	780 878	678 151	25 818 625	0	0	0	28 322 688	0	11 852 103
					1300	Trade and Other Receivables from Exchange Transactions - Electricity	876 079	540 440	405 187	178 851	2 649 399	0	0	0	4 649 956	0	2 085 362
					1400	Receivables from Non-exchange Transactions - Property Rates	316 197	283 224	1 242 476	582 772	4 857 966	0	0	0	7 282 635	0	2 410 280
					1500	Receivables from Exchange Transactions - Waste Water Management	483 170	423 027	414 692	381 090	11 690 667	0	0	0	13 392 646	0	6 431 175
					1600	Receivables from Exchange Transactions - Waste Management	207 800	338 344	334 889	332 709	16 394 865	0	0	0	17 608 607	0	6 945 384
					1700	Receivables from Exchange Transactions - Property Rental Debtors	-8 101	69 109	67 732	68 205	1 658 658	0	0	0	1 855 603	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	-5 150	9 057	8 388	8 026	343 232	0	0	0	363 553	0	597 405
					2000	Total By Income Source	2 187 292	2 390 938	3 254 242	2 229 804	63 413 412	0	0	0	73 475 688	0	30 629 638
					2100	Debtors Age Analysis By Customer Group											
					2200	Organs of State	-52 543	287 617	1 006 973	440 200	910 744	0	0	0	2 592 991	0	0
					2300	Commercial	1 016 750	263 593	265 633	144 976	2 498 568	0	0	0	4 189 520	0	0
					2400	Households	1 223 085	1 839 728	1 981 636	1 644 628	60 004 100	0	0	0	66 693 177	0	30 629 638
					2500	Other						0	0	0	0	0	0
					2600	Total By Customer Group	2 187 292	2 390 938	3 254 242	2 229 804	63 413 412	0	0	0	73 475 688	0	30 629 638

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