

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	M06	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	333 030	774 435	782 771	669 472	24 615 962	0	0	0	27 175 670	0	12 158 103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 074 425	391 388	321 023	361 648	2 747 678	0	0	0	4 896 162	0	2 177 028
			1400	Receivables from Non-exchange Transactions - Property Rates	338 434	280 381	230 450	236 974	5 376 976	0	0	0	6 463 215	0	2 511 404
			1500	Receivables from Exchange Transactions - Waste Water Management	479 296	403 971	370 973	365 206	11 391 480	0	0	0	13 010 926	0	6 649 175
			1600	Receivables from Exchange Transactions - Waste Management	198 817	329 502	313 883	320 849	15 540 038	0	0	0	16 703 089	0	7 063 466
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-2 264	84 325	79 851	75 261	2 068 303	0	0	0	2 305 476	0	307 929
			1810	Interest on Arrear Debtor Accounts					5 930 038	0	0	0	5 930 038	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	-8 094	1 440	993	634	9 954	0	0	0	4 927	0	597 405
			2000	Total By Income Source	2 413 644	2 265 442	2 099 944	2 030 044	67 680 429	0	0	0	76 489 503	0	31 464 510
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	347 660	228 505	233 687	140 969	1 716 502	0	0	0	2 667 323	0	0
			2300	Commercial	891 670	267 297	200 002	198 504	2 773 938	0	0	0	4 331 411	0	0
			2400	Households	1 174 314	1 769 640	1 666 255	1 690 571	63 189 989	0	0	0	69 490 769	0	31 464 510
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	2 413 644	2 265 442	2 099 944	2 030 044	67 680 429	0	0	0	76 489 503	0	31 464 510

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