

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
														Off against	Council Policy
														Debtors	
2016	M04	FS183	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	543 132	240 217	196 515	192 009	149 947	148 479	843 640	4 934 198	7 248 137	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	2 744 292	712 883	384 711	286 689	110 047	77 148	420 472	628 920	5 365 162	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	642 915	388 866	687 500	7 023 867	131 629	127 853	757 380	11 309 280	21 069 290	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	416 016	303 142	284 944	284 039	219 452	217 297	1 310 035	9 171 206	12 206 131	0	0
			1600	Receivables from Exchange Transactions - Waste Management	289 182	212 059	200 528	195 259	156 317	154 557	885 595	6 028 237	8 121 734	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	104 528	16 969	464 705	331 475	4 916	4 916	105 592	1 339 603	2 372 704	0	0
			1810	Interest on Arrear Debtor Accounts									0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure									0	0	0
			1900	Other	0	0	0	0	0	0	0	0	0	0	0
			2000	Total By Income Source	4 740 065	1 874 136	2 218 903	8 313 338	772 308	730 250	4 322 714	33 411 444	56 383 158	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	494 338	421 397	744 478	3 607 174	112 036	86 447	657 290	2 901 693	9 024 853	0	0
			2300	Commercial	1 983 414	530 278	290 335	3 879 123	108 595	106 017	508 940	8 538 168	15 944 870	0	0
			2400	Households	2 262 313	922 461	1 184 090	827 041	551 677	537 786	3 156 484	21 971 583	31 413 435	0	0
			2500	Other									0	0	0
			2600	Total By Customer Group	4 740 065	1 874 136	2 218 903	8 313 338	772 308	730 250	4 322 714	33 411 444	56 383 158	0	0

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