

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	576 767	233 835	207 011	185 337	188 208	147 899	843 209	4 995 036	7 377 302	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	2 260 286	976 078	282 565	282 794	235 495	109 117	435 696	671 937	5 253 968	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	571 209	393 611	347 106	661 876	5 189 430	123 570	705 743	10 620 177	18 612 722	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	419 015	310 132	290 769	279 917	280 280	217 747	1 302 162	9 288 843	12 388 865	0	0
			1600	Receivables from Exchange Transactions - Waste Management	288 332	215 418	201 727	195 962	192 058	154 485	885 307	6 085 202	8 218 491	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	19 741	102 022	16 949	464 685	331 475	4 916	106 092	1 337 683	2 383 563	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	4 135 350	2 231 096	1 346 127	2 070 571	6 416 946	757 734	4 278 209	32 998 878	54 234 911	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	408 800	303 984	313 445	704 736	2 233 158	109 759	623 708	2 792 283	7 489 873	0	0
			2300	Commercial	1 470 551	883 310	254 734	213 992	3 377 289	103 043	498 793	7 987 161	14 788 873	0	0
			2400	Households	2 255 999	1 043 802	777 948	1 151 843	806 499	544 932	3 155 708	22 219 434	31 956 165	0	0
			2500	Other									0	0	0
			2600	Total By Customer Group	4 135 350	2 231 096	1 346 127	2 070 571	6 416 946	757 734	4 278 209	32 998 878	54 234 911	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