

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 End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
2016	M06	FS183	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	497 720	255 376	196 670	208 318	199 187	180 178	890 779	5 067 459	7 495 687	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	2 201 943	741 034	391 855	408 764	236 603	233 863	542 696	769 021	5 525 778	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	564 679	332 375	311 476	347 957	335 516	651 830	5 493 898	10 415 561	18 453 293	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	425 102	319 810	301 464	291 724	283 062	273 265	1 345 007	9 524 938	12 764 372	0	0
			1600	Receivables from Exchange Transactions - Waste Management	289 738	216 051	204 753	200 306	194 843	189 736	921 212	6 211 866	8 428 503	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	0	0	0	0	0	0	0	0	0	0
			2000	Total By Income Source	3 979 182	1 864 646	1 406 219	1 457 068	1 249 212	1 528 871	9 193 591	31 988 844	52 667 634	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	395 895	370 829	297 126	294 394	310 361	694 485	2 768 657	2 995 776	8 127 524	0	0
			2300	Commercial	1 435 531	626 619	354 624	444 571	226 485	172 963	3 456 140	7 667 659	14 384 593	0	0
			2400	Households	2 147 756	867 197	754 469	718 103	712 366	661 424	2 968 794	21 325 410	30 155 517	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	3 979 182	1 864 646	1 406 219	1 457 068	1 249 212	1 528 871	9 193 591	31 988 844	52 667 634	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