

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	M08	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	3 071 882	5 500 110	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	2 067 379	481 249	391 855	182 688	173 716	233 863	542 695	769 021	4 842 466	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	18 453 292	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	425 102	319 810	301 464	291 724	283 062	273 264	1 345 007	9 524 938	12 764 371	0	0
			1600	Receivables from Exchange Transactions - Waste Management	289 738	216 051	204 754	200 305	194 844	189 736	921 212	6 211 865	8 428 505	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	19 618	0	0	-433 202	282 677	0	-130 907	0	0
			2000	Total By Income Source	3 844 618	1 604 861	1 425 837	1 230 992	1 186 325	1 095 669	9 476 268	29 993 267	49 857 837	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	397 979	301 073	271 307	256 952	281 703	206 567	2 724 638	419 560	4 859 779	0	0
			2300	Commercial	1 444 615	456 791	410 383	278 556	214 774	212 161	3 442 591	7 537 914	13 997 785	0	0
			2400	Households	2 002 024	846 997	744 147	695 484	689 848	676 941	3 309 039	22 035 793	31 000 273	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	3 844 618	1 604 861	1 425 837	1 230 992	1 186 325	1 095 669	9 476 268	29 993 267	49 857 837	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