

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	-	Debits Written	Bad Debts i.t.o
														Off against	Council Policy
														Debtors	
2015	M02	FS183	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	213 841	215 968	155 917	149 639	132 194	150 250	745 983	6 553 537	8 317 330	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1 390 783	1 200 178	147 182	215 356	64 606	62 338	343 686	1 341 839	4 765 969	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	8 278 049	80 727	124 864	119 490	112 301	110 927	474 437	8 494 455	17 795 250	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	242 812	233 907	197 556	197 260	196 745	194 561	1 186 837	10 254 514	12 704 192	0	0
			1600	Receivables from Exchange Transactions - Waste Management	162 923	155 435	141 031	141 868	140 554	137 685	836 756	7 121 845	8 838 098	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors									0	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	5 502	5 338	4 294	4 294	61 539	4 294	87 922	1 239 245	1 412 427	0	0
			2000	Total By Income Source	10 293 910	1 891 553	770 844	827 908	707 939	660 055	3 675 621	35 005 435	53 833 265	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	3 273 032	230 146	44 930	34 973	27 464	38 020	217 570	1 405 609	5 271 744	0	0
			2300	Commercial	5 607 907	672 742	120 960	165 395	85 010	77 182	355 028	7 514 430	14 598 654	0	0
			2400	Households	1 412 971	988 665	604 954	627 539	595 466	544 853	3 103 023	26 085 396	33 962 867	0	0
			2500	Other									0	0	0
			2600	Total By Customer Group	10 293 910	1 891 553	770 844	827 908	707 939	660 055	3 675 621	35 005 435	53 833 265	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