

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)

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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
2018	M10	EC108	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	8 666 762	2 078 827	1 269 902	767 131	777 660	854 976	3 817 856	20 053 231	38 286 344	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	16 596 953	1 497 284	670 360	433 870	349 042	275 386	2 168 626	6 620 194	28 601 715	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	8 976 831	750 294	507 027	404 411	374 191	380 393	7 412 835	17 151 403	35 957 385	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	4 623 906	851 476	630 119	346 059	351 352	317 454	1 820 395	9 123 700	18 064 460	0	0
			1600	Receivables from Exchange Transactions - Waste Management	4 199 489	840 196	458 498	399 551	369 911	345 267	1 727 863	11 808 435	20 149 209	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	614	614	0	0
			1810	Interest on Arrear Debtor Accounts	74 333	89 368	81 969	77 836	87 604	102 219	944 197	17 823 752	19 281 277	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-11 833 391	444 302	408 595	270 133	255 097	535 895	1 961 928	7 724 991	-232 448	0	0
			2000	<b>Total By Income Source</b>	<b>31 294 883</b>	<b>6 551 748</b>	<b>4 026 470</b>	<b>2 698 991</b>	<b>2 564 855</b>	<b>2 811 589</b>	<b>19 853 700</b>	<b>90 306 319</b>	<b>160 108 555</b>	<b>0</b>	<b>0</b>
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	703 443	353 416	110 012	119 608	110 044	40 565	1 237 698	1 536 885	4 211 671	0	0
			2300	Commercial	6 725 633	414 570	389 717	180 952	159 695	244 667	935 474	3 186 708	12 237 417	0	0
			2400	Households	23 865 807	5 783 762	3 526 741	2 398 430	2 295 115	2 526 357	17 680 528	85 582 726	143 659 467	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	<b>Total By Customer Group</b>	<b>31 294 883</b>	<b>6 551 748</b>	<b>4 026 470</b>	<b>2 698 991</b>	<b>2 564 855</b>	<b>2 811 589</b>	<b>19 853 700</b>	<b>90 306 319</b>	<b>160 108 555</b>	<b>0</b>	<b>0</b>

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