

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
2014	M04	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	254,464	619,960	613,287	635,273	19,626,123	0	0	0	21,749,107	0	10,008,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	824,134	481,464	269,034	161,290	2,251,389	0	0	0	3,987,311	0	1,552,478
			1400	Receivables from Non-exchange Transactions - Property Rates	55,455	184,461	102,279	469,009	4,199,223	0	0	0	5,010,427	0	1,978,118
			1500	Receivables from Exchange Transactions - Waste Water Management	444,351	340,575	303,919	288,304	8,749,294	0	0	0	10,126,443	0	4,733,651
			1600	Receivables from Exchange Transactions - Waste Management	149,206	283,983	278,997	281,144	13,311,095	0	0	0	14,304,425	0	6,326,022
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-74,423	16,402	16,133	16,246	550,809	0	0	0	525,167	0	307,929
			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	13,727	19,950	20,124	20,054	1,073,799	0	0	0	1,147,654	0	540,392
			2000	Total By Income Source	1,666,914	1,946,795	1,603,773	1,871,320	49,761,732	0	0	0	56,850,534	0	25,446,693
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	382,982	242,963	144,544	286,915	603,610	0	0	0	1,661,014	0	0
			2300	Commercial	299,524	299,303	106,443	85,091	2,129,385	0	0	0	2,919,746	0	0
			2400	Households	984,408	1,404,529	1,352,786	1,499,314	47,028,737	0	0	0	52,269,774	0	25,446,693
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	1,666,914	1,946,795	1,603,773	1,871,320	49,761,732	0	0	0	56,850,534	0	25,446,693

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 formule 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