

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
2014	M12	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	51,416	607,639	574,255	506,749	23,815,990	0	0	0	25,556,049	0	11,240,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	1,001,890	270,807	180,027	126,699	2,599,532	0	0	0	4,178,955	0	1,902,030
			1400	Receivables from Non-exchange Transactions - Property Rates	11,545	113,161	97,586	90,483	4,724,341	0	0	0	5,037,116	0	2,359,718
			1500	Receivables from Exchange Transactions - Waste Water Management	433,244	325,840	298,686	277,950	10,720,717	0	0	0	12,056,437	0	5,995,175
			1600	Receivables from Exchange Transactions - Waste Management	122,589	284,096	267,486	261,395	15,403,390	0	0	0	16,338,956	0	6,709,220
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-45,954	40,127	33,781	39,354	1,517,707	0	0	0	1,585,015	0	307,929
			1810	Interest on Arrear Debtor Accounts						0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	11,843	8,174	6,275	5,619	321,416	0	0	0	353,327	0	540,392
			2000	Total By Income Source	1,586,573	1,649,844	1,458,096	1,308,249	59,103,093	0	0	0	65,105,855	0	29,054,567
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	242,517	97,957	71,695	44,876	790,862	0	0	0	1,247,907	0	0
			2300	Commercial	738,209	217,882	157,513	106,443	2,366,018	0	0	0	3,586,065	0	0
			2400	Households	605,847	1,334,005	1,228,888	1,156,930	55,946,213	0	0	0	60,271,883	0	29,054,567
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	1,586,573	1,649,844	1,458,096	1,308,249	59,103,093	0	0	0	65,105,855	0	29,054,567

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