

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_coyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (coyy) 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 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	Oct	KZN432	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	0	0	0	0	0	0	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1 205 604	0	71 760	353 600	253 760	832 099	0	0	2 716 823	0	1 344 399
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	236 630	1 131	2 706	89 337	56 898	294 189	0	0	680 891	0	504 526
			1700	Receivables from Exchange Transactions - Property Rental Debtors	26 569	16 386	16 386	13 956	7 385	49 614	0	0	130 296	0	0
			1810	Interest on Arrear Debtor Accounts	0	19 501	0	0	0	0	0	0	19 501	1 523	1 205 726
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	1 097 630
			1900	Other	0	0	0	0	0	8 289	0	0	8 289	0	0
			2000	Total By Income Source	1 468 803	37 018	90 852	456 893	318 043	1 184 191	0	0	3 555 800	1 523	4 152 281
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	681 997	17 517	0	35 010	7 385	228 174	0	0	970 083	0	0
			2300	Commercial	338 130	19 501	73 335	368 642	117 824	566 903	0	0	1 484 335	0	2 306 165
			2400	Households	448 676	0	17 517	53 241	192 834	380 825	0	0	1 093 093	1 523	748 486
			2500	Other	0	0	0	0	0	8 289	0	0	8 289	0	1 097 630
			2600	Total By Customer Group	1 468 803	37 018	90 852	456 893	318 043	1 184 191	0	0	3 555 800	1 523	4 152 281

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