

AD - AGE ANALYSIS OF DEBTORS (All values in Rand)
 Save File as : Muncida_AD_coyr_Mm.XLS (e.g.: G1411_AD_2005_M10)
 Change Year End (copy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mm) to Active Month (M01=July...M12=June)(e.g.: M10)
 Change Muncida to your own municipal code (e.g.: G1411)
 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
2016	M10	GT423	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	4 245 152	4 627 429	4 403 262	3 801 451	2 894 451	3 705 670	17 649 385	87 537 063	128 862 863	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	17 252 680	7 338 306	3 935 507	3 302 668	2 699 400	3 195 119	17 336 100	69 402 276	124 462 056	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	6 338 848	2 080 259	1 737 048	1 452 719	1 216 178	1 496 974	6 812 373	29 936 326	51 080 225	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	2 011 965	1 152 167	1 106 207	988 776	869 062	1 001 552	5 236 023	26 064 595	38 440 347	0	0
			1600	Receivables from Exchange Transactions - Waste Management	2 329 565	1 574 413	1 309 093	1 189 262	1 044 419	1 150 596	6 503 754	42 002 527	57 103 629	0	0
			1700	Receivables from Exchange Transactions - Property Rental/Debtors	0	0	0	0	0	0	0	0	0	0	0
			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	2 024 847	1 318 629	540 297	328 531	300 094	428 267	3 817 374	24 812 210	33 570 249	0	0
			2000	Total By Income Source	34 203 057	18 101 203	13 031 414	11 073 407	9 023 604	10 878 178	57 355 009	279 754 997	433 520 669	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	2 390 247	1 084 679	644 701	687 341	578 570	558 772	3 314 169	4 999 892	14 866 371	0	0
			2300	Commercial	12 730 814	2 807 860	1 018 642	682 927	309 734	666 806	1 836 133	2 664 874	23 777 810	0	0
			2400	Households	17 853 820	14 164 579	11 319 553	9 670 600	8 127 367	9 746 120	51 509 235	271 897 926	394 259 200	0	0
			2500	Other	160 176	44 065	48 518	22 539	7 933	6 480	96 472	232 305	617 486	0	0
			2600	Total By Customer Group	34 203 057	18 101 203	13 031 414	11 073 407	9 023 604	10 878 178	57 355 009	279 754 997	433 520 669	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

GSM
12/05/16