

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	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts
													Off against	i.t.o Council
													Debtors	Policy
2017	M09	DC18	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	0	0	0	0	0	0	0	0	0	0	0
			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	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	10,072,290	10,072,290	0	0
			2000 Total By Income Source	0	0	0	0	0	0	0	10,072,290	10,072,290	0	0
			2100 Debtors Age Analysis By Customer Group											
			2200 Organs of State	0	0	0	0	0	0	0	0	0	0	0
			2300 Commercial	0	0	0	0	0	0	0	0	0	0	0
			2400 Households	0	0	0	0	0	0	0	0	0	0	0
			2500 Other	0	0	0	0	0	0	0	10,072,290	10,072,290	0	0
			2600 Total By Customer Group	0	0	0	0	0	0	0	10,072,290	10,072,290	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