

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 i.t.o
2016	M11	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 647 611	1 228 634	1 169 903	1 273 562	1 207 754	9 905 131	0	16 432 594	0	28 030 523
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 230 191	820 667	650 146	385 451	331 848	2 333 743	0	8 752 046	0	9 260 150
			1400	Receivables from Non-exchange Transactions - Property Rates		926 402	365 633	313 846	282 457	238 280	10 714 085	0	12 840 703	0	12 883 562
			1500	Receivables from Exchange Transactions - Waste Water Management		840 184	486 956	437 438	613 339	417 321	4 267 420	0	7 062 658	0	17 417 424
			1600	Receivables from Exchange Transactions - Waste Management	0	457 173	246 708	232 446	345 503	251 209	2 236 342	0	3 769 382	0	8 848 975
			1700	Receivables from Exchange Transactions - Property Rental Debtors		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	3 848 758
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		111 878	88 834	85 303	80 531	56 792	1 016 170	0	1 439 508	0	2 777 352
			2000	Total By Income Source	0	8 213 440	3 237 431	2 889 082	2 980 843	2 503 204	30 472 891	0	50 296 891	0	83 066 745
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	374 941	196 820	185 153	133 544	95 545	2 459 291	0	3 445 293	0	385 725
			2300	Commercial	0	1 985 430	370 074	330 234	187 316	64 805	464 683	0	3 402 543	0	2 060 433
			2400	Households	0	5 378 573	2 399 471	2 135 936	2 392 949	2 096 046	25 308 507	0	39 711 483	0	73 204 776
			2500	Other		474 496	271 066	237 759	267 034	246 807	2 240 410	0	3 737 573	0	7 415 811
			2600	Total By Customer Group	0	8 213 440	3 237 431	2 889 082	2 980 843	2 503 204	30 472 891	0	50 296 891	0	83 066 745

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