

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
2017	M05	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 209 978	1 388 144	1 209 785	1 242 662	1 286 847	10 350 637	0	17 688 054	0	32 314 400
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 474 907	1 550 540	1 729 041	1 708 721	1 118 615	2 887 101	0	12 468 924	0	9 629 780
			1400	Receivables from Non-exchange Transactions - Property Rates		972 569	347 583	338 552	363 568	9 966 646	6 275 552	0	18 264 471	0	13 244 801
			1500	Receivables from Exchange Transactions - Waste Water Management		900 617	578 032	585 618	579 893	737 919	4 439 839	0	7 821 918	0	18 912 298
			1600	Receivables from Exchange Transactions - Waste Management	0	469 329	281 785	285 758	290 966	385 357	2 329 471	0	4 042 665	0	9 627 107
			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	4 166 339
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		137 441	97 444	94 697	86 020	94 832	738 056	0	1 248 490	0	3 404 456
			2000	Total By Income Source	0	8 164 841	4 243 527	4 243 451	4 271 830	13 590 216	27 020 655	0	61 534 522	0	91 299 182
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	552 225	400 509	410 684	328 164	1 665 472	1 660 845	0	5 017 899	0	685 785
			2300	Commercial	0	2 416 155	1 091 821	480 270	453 733	266 166	848 222	0	5 556 367	0	2 082 611
			2400	Households	0	4 689 278	2 460 434	3 079 368	3 220 261	11 359 297	22 511 739	0	47 320 377	0	80 235 922
			2500	Other		507 183	290 764	273 130	269 673	299 281	1 999 849	0	3 639 879	0	8 294 864
			2600	Total By Customer Group	0	8 164 841	4 243 527	4 243 451	4 271 830	13 590 216	27 020 655	0	61 534 522	0	91 299 182

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