

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	M10	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 083 678	1 308 282	1 309 402	1 306 308	904 057	4 942 733	0	11 854 460	0	13 964 933
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 106 880	1 446 869	933 163	687 001	1 136 728	2 891 470	0	11 202 110	0	2 836 693
			1400	Receivables from Non-exchange Transactions - Property Rates		1 024 938	3 655 987	300 922	325 058	257 719	8 393 618	0	13 958 241	0	7 123 940
			1500	Receivables from Exchange Transactions - Waste Water Management		912 646	536 811	481 204	439 040	422 370	2 523 025	0	5 315 096	0	5 895 739
			1600	Receivables from Exchange Transactions - Waste Management	0	472 848	253 931	224 750	217 881	213 344	1 428 026	0	2 810 780	0	2 761 141
			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	4 212 842
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		138 107	88 531	71 466	70 438	65 015	368 068	0	801 625	0	3 757 076
			2000	Total By Income Source	0	8 739 095	7 290 411	3 320 907	3 045 726	2 999 232	20 546 940	0	45 942 312	0	40 552 364
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	493 373	308 631	207 525	177 901	176 920	2 344 793	0	3 709 143	0	2 106 601
			2300	Commercial	0	2 326 757	734 691	438 147	132 461	158 595	1 092 029	0	4 882 680	0	1 171 861
			2400	Households	0	5 407 865	5 961 755	2 406 838	2 481 393	2 448 476	16 000 787	0	34 707 115	0	32 970 672
			2500	Other		511 100	285 334	268 398	253 970	215 241	1 109 331	0	2 643 374	0	4 303 230
			2600	Total By Customer Group	0	8 739 095	7 290 411	3 320 907	3 045 726	2 999 232	20 546 940	0	45 942 312	0	40 552 364

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