

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	M11	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 692 520	1 326 760	1 143 558	1 107 015	1 265 245	5 723 205	0	12 258 302	0	13 893 732
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 556 292	1 988 028	904 102	849 124	646 513	3 622 384	0	11 566 443	0	2 724 639
			1400	Receivables from Non-exchange Transactions - Property Rates		830 543	384 555	3 589 516	278 517	312 561	8 260 599	0	13 656 291	0	7 074 684
			1500	Receivables from Exchange Transactions - Waste Water Management		803 127	544 061	466 264	450 734	417 661	2 891 860	0	5 573 707	0	5 841 536
			1600	Receivables from Exchange Transactions - Waste Management	0	413 511	257 043	227 190	214 716	210 793	1 613 146	0	2 936 399	0	2 718 742
			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	4 284 711
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		108 591	125 094	85 388	68 113	67 907	427 436	0	882 529	0	3 753 826
			2000	Total By Income Source	0	7 404 584	4 625 539	6 416 019	2 968 219	2 920 680	22 538 630	0	46 873 671	0	40 291 871
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	426 217	316 874	263 980	186 142	168 268	2 228 972	0	3 590 453	0	2 115 757
			2300	Commercial	0	1 989 808	903 089	364 002	272 036	117 093	1 162 598	0	4 808 625	0	1 094 844
			2400	Households	0	4 524 524	3 134 050	5 550 176	2 264 533	2 396 301	17 862 320	0	35 731 904	0	32 830 947
			2500	Other		464 035	271 527	237 861	245 507	239 018	1 284 741	0	2 742 688	0	4 250 323
			2600	Total By Customer Group	0	7 404 584	4 625 539	6 416 019	2 968 219	2 920 680	22 538 630	0	46 873 671	0	40 291 871

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