

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	M12	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 749 767	1 198 364	1 133 939	959 722	1 049 260	6 634 446	0	12 725 499	0	13 941 302
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 386 780	709 064	602 250	525 451	477 756	2 651 838	0	8 353 139	0	2 787 499
			1400	Receivables from Non-exchange Transactions - Property Rates		1 001 371	370 014	333 354	3 568 033	264 359	8 161 155	0	13 698 287	0	6 925 815
			1500	Receivables from Exchange Transactions - Waste Water Management		882 720	494 717	454 056	431 723	414 242	3 158 578	0	5 836 035	0	5 772 388
			1600	Receivables from Exchange Transactions - Waste Management	0	446 537	227 879	208 885	205 998	201 111	1 599 647	0	2 890 057	0	2 781 279
			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	4 635 089
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		100 429	69 422	92 590	66 488	60 978	415 012	0	804 920	0	3 798 092
			2000	Total By Income Source	0	7 567 605	3 069 459	2 825 075	5 757 414	2 467 706	22 620 677	0	44 307 937	0	40 641 464
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	419 211	284 605	226 577	204 451	174 864	2 347 605	0	3 657 313	0	2 127 823
			2300	Commercial	0	1 634 129	350 581	313 033	153 625	116 856	580 846	0	3 149 070	0	1 098 039
			2400	Households	0	5 022 649	2 177 847	2 055 223	5 185 913	1 948 944	18 272 133	0	34 662 709	0	32 912 750
			2500	Other		491 615	256 426	230 242	213 426	227 042	1 420 093	0	2 838 845	0	4 502 851
			2600	Total By Customer Group	0	7 567 605	3 069 459	2 825 075	5 757 414	2 467 706	22 620 677	0	44 307 937	0	40 641 464

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