

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
2018	M01	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 447 203	1 271 490	1 129 082	1 103 753	941 499	7 591 046	0	14 484 073	0	13 837 271
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 629 477	1 429 115	614 311	541 561	500 224	3 024 091	0	11 738 779	0	2 758 692
			1400	Receivables from Non-exchange Transactions - Property Rates		16 127 976	436 331	332 863	320 896	3 558 999	8 203 566	0	28 980 631	0	6 750 936
			1500	Receivables from Exchange Transactions - Waste Water Management		1 178 271	543 875	461 175	437 364	422 158	3 513 300	0	6 556 144	0	5 715 009
			1600	Receivables from Exchange Transactions - Waste Management	0	638 823	249 118	206 550	199 650	200 166	1 773 519	0	3 267 827	0	2 752 371
			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	4 713 160
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		151 240	92 458	67 549	90 765	65 686	473 088	0	940 786	0	3 795 885
			2000	Total By Income Source	0	26 172 990	4 022 388	2 811 530	2 693 990	5 688 732	24 578 610	0	65 968 240	0	40 323 323
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	3 144 792	369 259	268 937	226 577	204 451	2 519 970	0	6 733 986	0	2 138 650
			2300	Commercial	0	3 641 602	738 740	327 423	303 938	145 711	693 284	0	5 850 699	0	1 100 875
			2400	Households	0	18 691 601	2 641 703	1 985 877	1 954 009	5 140 095	19 816 432	0	50 229 717	0	32 748 712
			2500	Other		694 995	272 686	229 293	209 466	198 475	1 548 924	0	3 153 839	0	4 335 086
			2600	Total By Customer Group	0	26 172 990	4 022 388	2 811 530	2 693 990	5 688 732	24 578 610	0	65 968 240	0	40 323 323

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