

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	M02	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 123 099	1 814 748	1 039 035	958 612	929 586	8 421 173	0	15 286 252	0	13 717 250
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 575 522	2 044 836	956 386	470 259	443 020	3 324 747	0	11 814 770	0	2 701 112
			1400	Receivables from Non-exchange Transactions - Property Rates		1 080 396	14 410 235	380 699	311 638	304 565	11 455 255	0	27 942 787	0	6 456 514
			1500	Receivables from Exchange Transactions - Waste Water Management		1 474 925	765 628	463 048	434 222	423 484	3 861 463	0	7 422 771	0	5 658 492
			1600	Receivables from Exchange Transactions - Waste Management	0	843 406	394 540	223 453	198 645	194 105	1 941 356	0	3 795 505	0	2 722 488
			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	4 781 858
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		82 355	96 260	67 974	63 348	87 608	536 329	0	933 873	0	3 793 485
			2000	Total By Income Source	0	10 179 703	19 526 247	3 130 595	2 436 723	2 382 368	29 540 323	0	67 195 958	0	39 831 199
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	458 580	2 860 274	246 786	222 336	181 648	2 620 579	0	6 590 202	0	1 923 075
			2300	Commercial	0	2 255 129	883 752	402 146	155 098	123 753	786 545	0	4 606 424	0	1 091 561
			2400	Households	0	6 873 051	15 368 507	2 241 517	1 856 611	1 876 284	24 423 711	0	52 639 682	0	32 514 155
			2500	Other		592 943	413 714	240 145	202 678	200 683	1 709 487	0	3 359 651	0	4 302 409
			2600	Total By Customer Group	0	10 179 703	19 526 247	3 130 595	2 436 723	2 382 368	29 540 323	0	67 195 958	0	39 831 199

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