

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	M05	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 023 489	1 475 247	1 382 622	1 179 920	1 396 437	10 707 367	26 931 791	45 096 874	0	13 355 178
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 221 543	1 118 541	998 781	717 452	584 927	4 211 663	8 536 001	21 388 908	0	2 565 282
			1400	Receivables from Non-exchange Transactions - Property Rates		1 053 905	512 634	389 337	313 678	11 516 532	11 316 334	12 002 306	37 104 728	0	5 534 949
			1500	Receivables from Exchange Transactions - Waste Water Management		942 771	618 458	592 955	900 386	629 846	4 777 804	16 598 472	25 060 692	0	5 333 206
			1600	Receivables from Exchange Transactions - Waste Management	0	489 702	311 202	279 491	454 611	307 538	2 338 506	8 629 515	12 810 565	0	2 506 883
			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	4 882 491	4 882 491	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		112 674	72 487	66 331	64 708	86 754	743 486	269 838	1 416 276	0	3 776 094
			2000	Total By Income Source	0	9 844 085	4 108 569	3 709 517	3 630 756	14 522 034	34 095 160	77 850 413	147 760 534	0	33 071 592
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	463 058	308 191	315 399	254 568	1 571 818	3 274 866	854 207	7 042 106	0	1 951 231
			2300	Commercial	0	2 369 581	717 045	548 421	177 695	282 401	1 113 246	2 020 451	7 228 840	0	701 304
			2400	Households	0	6 500 462	2 742 575	2 527 643	2 912 820	12 327 960	27 802 591	70 174 082	124 988 133	0	27 604 280
			2500	Other		510 984	340 757	318 054	285 673	339 855	1 904 458	4 801 674	8 501 455	0	2 814 777
			2600	Total By Customer Group	0	9 844 085	4 108 569	3 709 517	3 630 756	14 522 034	34 095 160	77 850 413	147 760 534	0	33 071 592

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