

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	M06	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 304 934	1 485 842	1 352 109	1 218 996	1 158 723	2 462 953	0	9 983 557	0	22 864 459
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 327 751	3 141 125	821 157	910 544	656 054	773 747	0	10 630 379	0	6 519 164
			1400	Receivables from Non-exchange Transactions - Property Rates		1 080 925	459 228	438 955	366 135	302 902	10 963 402	0	13 611 548	0	17 134 102
			1500	Receivables from Exchange Transactions - Waste Water Management		990 023	650 898	577 104	570 735	888 211	669 927	0	4 346 898	0	9 983 067
			1600	Receivables from Exchange Transactions - Waste Management	0	497 233	312 397	285 558	268 138	446 320	398 183	0	2 207 829	0	4 725 304
			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	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		126 091	103 194	70 092	65 079	64 524	128 875	0	557 855	0	4 778 016
			2000	Total By Income Source	0	9 326 958	6 152 685	3 544 975	3 399 626	3 516 734	15 397 088	0	41 338 066	0	66 004 114
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	455 124	298 974	289 953	309 203	247 754	1 576 079	0	3 177 086	0	4 137 249
			2300	Commercial	0	2 431 832	848 348	446 265	379 824	164 285	284 620	0	4 555 174	0	1 754 866
			2400	Households	0	5 918 134	4 685 456	2 503 205	2 411 899	2 828 836	13 152 983	0	31 500 513	0	54 118 181
			2500	Other		521 868	319 907	305 553	298 701	275 859	383 405	0	2 105 293	0	5 993 817
			2600	Total By Customer Group	0	9 326 958	6 152 685	3 544 975	3 399 626	3 516 734	15 397 088	0	41 338 066	0	66 004 114

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