

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	End	End	Mun	Item	Detail	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
							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	2 385 879	1 577 754	1 695 837	848 720	897 271	9 196 190	0	16 601 652	0	13 487 702
					1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 710 422	1 852 387	1 290 467	817 977	414 809	3 559 853	0	12 645 915	0	2 675 503
					1400	Receivables from Non-exchange Transactions - Property Rates		1 195 532	457 195	13 397 039	342 384	295 953	11 153 219	0	26 841 323	0	6 378 988
					1500	Receivables from Exchange Transactions - Waste Water Management		1 024 551	985 040	674 640	442 913	418 235	4 077 168	0	7 622 546	0	5 402 682
					1600	Receivables from Exchange Transactions - Waste Management	0	527 338	503 774	332 922	208 933	190 102	2 017 602	0	3 780 671	0	2 578 124
					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	4 861 775
					1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
					1900	Other		129 462	72 309	93 762	66 474	62 750	622 527	0	1 047 284	0	3 790 221
					2000	Total By Income Source	0	9 973 184	5 448 460	17 484 668	2 727 401	2 279 120	30 626 559	0	68 539 391	0	39 174 995
					2100	Debtors Age Analysis By Customer Group											
					2200	Organs of State	0	577 913	364 468	2 823 280	217 069	191 664	2 744 329	0	6 918 724	0	1 931 088
					2300	Commercial	0	2 636 960	727 016	668 926	240 891	137 697	874 313	0	5 285 803	0	1 093 538
					2400	Households	0	6 166 872	3 993 812	13 618 775	2 042 372	1 756 279	25 165 581	0	52 743 690	0	32 051 158
					2500	Other		591 439	363 164	373 687	227 069	193 480	1 842 335	0	3 591 174	0	4 099 212
					2600	Total By Customer Group	0	9 973 184	5 448 460	17 484 668	2 727 401	2 279 120	30 626 559	0	68 539 391	0	39 174 995

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