

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	M09	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 121 027	1 579 128	1 776 374	1 281 079	1 144 578	4 614 566	0	12 516 752	0	23 099 954
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 830 573	1 855 944	706 901	535 700	510 562	2 193 123	0	9 632 804	0	5 835 611
			1400	Receivables from Non-exchange Transactions - Property Rates		1 156 580	754 432	496 021	402 259	350 136	9 914 750	0	13 074 178	0	16 407 430
			1500	Receivables from Exchange Transactions - Waste Water Management		962 080	682 725	603 846	549 713	533 648	2 506 713	0	5 838 726	0	9 817 989
			1600	Receivables from Exchange Transactions - Waste Management	0	502 063	351 501	305 963	271 919	257 731	1 332 353	0	3 021 531	0	4 668 959
			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		92 448	70 214	66 037	70 804	66 265	298 344	0	664 111	0	5 098 301
			2000	Total By Income Source	0	8 664 771	5 293 945	3 955 142	3 111 474	2 862 920	20 859 849	0	44 748 101	0	64 928 244
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	449 749	419 622	266 382	230 354	232 690	2 207 362	0	3 806 159	0	3 709 290
			2300	Commercial	0	1 733 912	518 301	480 493	363 597	312 063	608 346	0	4 016 713	0	1 504 540
			2400	Households	0	5 954 000	3 982 603	2 766 031	2 240 976	2 061 299	16 943 108	0	33 948 017	0	53 651 336
			2500	Other		527 110	373 419	442 236	276 547	256 869	1 101 033	0	2 977 213	0	6 063 078
			2600	Total By Customer Group	0	8 664 771	5 293 945	3 955 142	3 111 474	2 862 920	20 859 849	0	44 748 101	0	64 928 244

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