

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	M11	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 863 787	1 836 395	1 522 142	1 290 332	1 668 778	6 529 281	0	14 710 715	0	22 510 453
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 186 070	2 109 143	1 412 001	1 022 306	486 946	2 941 257	0	11 157 722	0	5 464 413
			1400	Receivables from Non-exchange Transactions - Property Rates		1 161 249	671 899	570 680	626 803	430 043	10 490 719	0	13 951 393	0	16 221 939
			1500	Receivables from Exchange Transactions - Waste Water Management		974 410	706 484	630 927	591 830	557 763	3 465 823	0	6 927 237	0	9 710 900
			1600	Receivables from Exchange Transactions - Waste Management	0	499 702	355 375	315 980	297 708	278 274	1 815 020	0	3 562 059	0	4 630 676
			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		115 983	97 175	80 935	64 075	63 274	426 732	0	848 173	0	4 797 679
			2000	Total By Income Source	0	7 801 201	5 776 470	4 532 664	3 893 053	3 485 079	25 668 833	0	51 157 299	0	63 336 061
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	560 282	542 574	347 456	256 301	220 965	2 621 094	0	4 548 673	0	3 587 866
			2300	Commercial	0	1 581 244	637 741	668 914	272 603	349 172	916 529	0	4 426 204	0	1 468 595
			2400	Households	0	5 141 052	4 227 592	3 195 450	3 041 373	2 502 320	20 594 558	0	38 702 345	0	52 704 805
			2500	Other		518 623	368 562	320 844	322 776	412 621	1 536 652	0	3 480 078	0	5 574 795
			2600	Total By Customer Group	0	7 801 201	5 776 470	4 532 664	3 893 053	3 485 079	25 668 833	0	51 157 299	0	63 336 061

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