

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
2019	M01	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 115 476	1 843 664	1 199 925	1 298 270	1 391 023	8 941 282	0	16 789 641	0	21 514 417
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 500 027	2 122 559	814 932	685 044	563 520	3 437 320	0	12 123 403	0	4 744 302
			1400	Receivables from Non-exchange Transactions - Property Rates		16 927 358	673 008	567 338	520 260	487 748	10 119 931	0	29 295 644	0	15 223 880
			1500	Receivables from Exchange Transactions - Waste Water Management		1 167 156	678 756	609 360	577 070	562 482	4 289 560	0	7 884 385	0	9 562 449
			1600	Receivables from Exchange Transactions - Waste Management	0	663 612	349 888	313 813	302 053	286 661	2 200 704	0	4 116 731	0	4 661 782
			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	5 400 470
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		131 450	105 022	77 661	66 921	63 358	509 449	0	953 860	0	4 164 015
			2000	Total By Income Source	0	25 505 079	5 772 897	3 583 030	3 449 619	3 354 793	29 498 246	0	71 163 664	0	65 271 316
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	3 009 295	535 644	391 701	262 725	251 073	2 382 958	0	6 833 396	0	2 316 601
			2300	Commercial	0	1 893 649	476 624	370 622	306 479	461 557	1 111 932	0	4 620 862	0	1 750 065
			2400	Households	0	19 917 550	4 399 994	2 513 374	2 570 671	2 358 713	23 954 005	0	55 714 307	0	55 947 181
			2500	Other		684 585	360 636	307 334	309 744	283 450	2 049 351	0	3 995 100	0	5 257 469
			2600	Total By Customer Group	0	25 505 079	5 772 897	3 583 030	3 449 619	3 354 793	29 498 246	0	71 163 664	0	65 271 316

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