

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	M03	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 098 491	2 107 231	1 493 868	1 595 256	1 112 998	11 032 670	0	19 440 514	0	21 073 143
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 699 457	2 375 660	1 759 182	1 608 389	642 244	4 141 961	0	14 226 894	0	4 577 784
			1400	Receivables from Non-exchange Transactions - Property Rates		1 285 677	771 894	14 074 587	558 141	511 590	10 217 291	0	27 419 181	0	14 447 785
			1500	Receivables from Exchange Transactions - Waste Water Management		1 072 775	779 740	757 840	586 029	562 478	5 240 830	0	8 999 693	0	9 486 295
			1600	Receivables from Exchange Transactions - Waste Management	0	577 411	419 211	451 317	308 146	293 629	2 711 283	0	4 760 997	0	4 626 733
			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	5 630 919
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		122 745	105 867	92 613	67 480	63 565	622 044	0	1 074 314	0	4 469 103
			2000	Total By Income Source	0	8 856 557	6 559 603	18 629 408	4 723 441	3 186 503	33 966 079	0	75 921 591	0	64 311 762
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	571 956	454 806	2 680 332	295 388	342 798	2 823 242	0	7 168 523	0	2 303 658
			2300	Commercial	0	1 588 524	772 859	532 931	311 436	293 318	1 373 601	0	4 872 669	0	1 729 469
			2400	Households	0	6 094 209	4 909 946	14 978 344	3 800 729	2 265 768	27 243 713	0	59 292 711	0	54 831 837
			2500	Other		601 866	421 992	437 801	315 887	284 619	2 525 523	0	4 587 688	0	5 446 797
			2600	Total By Customer Group	0	8 856 557	6 559 603	18 629 408	4 723 441	3 186 503	33 966 079	0	75 921 591	0	64 311 762

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