

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
2017	M02	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 059 758	1 752 488	1 245 020	967 421	954 507	7 883 788	0	14 862 981	0	32 608 314
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 264 953	2 263 216	1 373 557	1 202 301	554 205	2 164 858	0	12 823 090	0	9 768 567
			1400	Receivables from Non-exchange Transactions - Property Rates		1 094 895	13 758 110	327 809	302 834	284 990	7 200 307	0	22 968 944	0	13 754 195
			1500	Receivables from Exchange Transactions - Waste Water Management		1 043 744	910 843	455 717	412 540	383 549	3 534 671	0	6 741 063	0	19 091 369
			1600	Receivables from Exchange Transactions - Waste Management	0	550 987	491 054	253 210	214 783	200 636	1 872 763	0	3 583 433	0	9 716 249
			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	3 940 552
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		110 167	106 773	96 732	83 077	79 909	539 186	0	1 015 843	0	3 426 700
			2000	Total By Income Source	0	10 124 503	19 282 484	3 752 045	3 182 955	2 457 795	23 195 572	0	61 995 354	0	92 305 946
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	582 378	3 229 961	285 570	227 154	167 047	1 481 665	0	5 973 775	0	991 160
			2300	Commercial	0	2 373 058	890 092	667 261	177 586	160 407	552 513	0	4 820 917	0	2 119 536
			2400	Households	0	6 624 185	14 758 151	2 554 878	2 561 821	1 930 655	19 571 329	0	48 001 019	0	80 810 351
			2500	Other		544 882	404 280	244 335	216 394	199 687	1 590 064	0	3 199 642	0	8 384 898
			2600	Total By Customer Group	0	10 124 503	19 282 484	3 752 045	3 182 955	2 457 795	23 195 572	0	61 995 354	0	92 305 946

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