

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 | M06 | NC073 | 1100 | Debtors Age Analysis By Income Source | | | | | | | | | | | |
| | | | 1200 | Trade and Other Receivables from Exchange Transactions - Water | 0 | 2 115 503 | 1 613 941 | 1 226 195 | 1 102 942 | 1 066 723 | 11 525 973 | 0 | 18 651 278 | 0 | 32 198 066 |
| | | | 1300 | Trade and Other Receivables from Exchange Transactions - Electricity | 0 | 4 743 006 | 1 658 066 | 829 499 | 1 588 631 | 1 632 233 | 3 896 078 | 0 | 14 347 513 | 0 | 9 569 594 |
| | | | 1400 | Receivables from Non-exchange Transactions - Property Rates | | 896 794 | 404 876 | 304 249 | 318 322 | 339 464 | 15 974 688 | 0 | 18 238 393 | 0 | 13 210 520 |
| | | | 1500 | Receivables from Exchange Transactions - Waste Water Management | | 934 267 | 590 070 | 534 648 | 545 568 | 557 798 | 5 090 553 | 0 | 8 252 904 | 0 | 18 867 309 |
| | | | 1600 | Receivables from Exchange Transactions - Waste Management | 0 | 466 274 | 288 206 | 261 085 | 275 343 | 282 255 | 2 673 422 | 0 | 4 246 585 | 0 | 9 605 215 |
| | | | 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 | 4 245 964 |
| | | | 1820 | Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | 1900 | Other | | 130 586 | 115 516 | 95 275 | 91 010 | 74 491 | 778 973 | 0 | 1 285 851 | 0 | 3 403 585 |
| | | | 2000 | Total By Income Source | 0 | 9 286 430 | 4 670 675 | 3 250 952 | 3 921 816 | 3 952 965 | 39 939 686 | 0 | 65 022 523 | 0 | 91 100 252 |
| | | | 2100 | Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| | | | 2200 | Organs of State | 0 | 508 401 | 410 528 | 311 890 | 329 968 | 292 064 | 3 240 804 | 0 | 5 093 654 | 0 | 689 825 |
| | | | 2300 | Commercial | 0 | 2 311 400 | 1 210 465 | 480 584 | 398 050 | 289 276 | 1 101 598 | 0 | 5 791 374 | 0 | 2 083 972 |
| | | | 2400 | Households | 0 | 5 960 380 | 2 750 383 | 2 196 122 | 2 936 464 | 3 119 243 | 33 343 347 | 0 | 50 305 938 | 0 | 80 045 876 |
| | | | 2500 | Other | | 506 249 | 299 300 | 262 356 | 257 334 | 252 382 | 2 253 937 | 0 | 3 831 558 | 0 | 8 280 578 |
| | | | 2600 | Total By Customer Group | 0 | 9 286 430 | 4 670 675 | 3 250 952 | 3 921 816 | 3 952 965 | 39 939 686 | 0 | 65 022 523 | 0 | 91 100 252 |

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