

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	M09	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 761 848	1 549 333	1 513 674	960 144	976 555	4 098 845	0	10 860 398	0	14 044 946
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 538 108	1 187 116	771 755	1 171 145	557 084	2 457 868	0	9 683 077	0	2 871 068
			1400	Receivables from Non-exchange Transactions - Property Rates		4 182 124	352 539	339 410	268 854	288 452	8 192 018	0	13 623 397	0	7 213 695
			1500	Receivables from Exchange Transactions - Waste Water Management		834 144	531 589	477 075	443 452	451 859	2 133 511	0	4 871 629	0	5 972 658
			1600	Receivables from Exchange Transactions - Waste Management	0	441 083	248 883	228 033	220 413	223 630	1 237 088	0	2 599 130	0	2 809 020
			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	4 136 730
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		115 202	103 192	96 118	72 527	80 447	297 909	0	765 395	0	3 781 558
			2000	Total By Income Source	0	10 872 509	3 972 652	3 426 065	3 136 535	2 578 027	18 417 238	0	42 403 026	0	40 829 674
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	378 124	253 006	211 240	185 173	192 039	2 152 766	0	3 372 347	0	2 135 811
			2300	Commercial	0	2 215 014	643 881	353 770	219 588	221 273	957 953	0	4 611 479	0	1 178 473
			2400	Households	0	7 797 696	2 772 109	2 593 622	2 508 968	1 950 617	14 384 422	0	32 007 434	0	33 155 989
			2500	Other		481 675	303 656	267 434	222 806	214 099	922 097	0	2 411 766	0	4 359 401
			2600	Total By Customer Group	0	10 872 509	3 972 652	3 426 065	3 136 535	2 578 027	18 417 238	0	42 403 026	0	40 829 674

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