

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
2018	M04	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 215 816	1 646 679	1 459 860	1 511 079	825 259	9 998 307	0	17 657 000	0	13 416 238
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 514 654	1 867 153	1 364 365	1 149 032	777 258	3 833 397	0	12 505 860	0	2 646 305
			1400	Receivables from Non-exchange Transactions - Property Rates		1 239 814	531 627	385 977	13 043 180	328 816	11 361 301	0	26 890 715	0	6 251 204
			1500	Receivables from Exchange Transactions - Waste Water Management		985 377	655 290	929 846	646 162	427 947	4 433 701	0	8 078 322	0	5 368 371
			1600	Receivables from Exchange Transactions - Waste Management	0	523 734	311 794	469 875	318 048	203 620	2 179 897	0	4 006 968	0	2 557 029
			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	5 003 313
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		83 285	75 678	66 221	88 594	65 807	682 754	0	1 062 338	0	3 784 426
			2000	Total By Income Source	0	8 562 680	5 088 220	4 676 144	16 756 095	2 628 707	32 489 356	0	70 201 202	0	39 026 886
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	532 221	367 842	302 552	2 807 873	205 597	2 934 874	0	7 150 961	0	1 951 231
			2300	Commercial	0	2 489 898	861 243	465 349	427 824	227 728	998 017	0	5 470 060	0	1 087 925
			2400	Households	0	4 966 741	3 492 201	3 606 899	13 172 263	1 976 198	26 556 917	0	53 771 220	0	31 758 637
			2500	Other		573 820	366 934	301 343	348 134	219 184	1 999 547	0	3 808 962	0	4 229 094
			2600	Total By Customer Group	0	8 562 680	5 088 220	4 676 144	16 756 095	2 628 707	32 489 356	0	70 201 202	0	39 026 886

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