

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	M07	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 903 768	1 643 069	1 351 689	1 293 901	1 180 947	2 541 672	0	10 915 047	0	23 721 476
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 565 517	2 142 692	1 857 485	732 703	759 501	1 275 843	0	11 333 740	0	6 342 809
			1400	Receivables from Non-exchange Transactions - Property Rates		1 188 505	493 900	386 405	416 087	354 948	11 082 897	0	13 922 742	0	16 973 270
			1500	Receivables from Exchange Transactions - Waste Water Management		1 000 467	682 682	592 661	555 942	555 923	1 497 684	0	4 885 360	0	9 913 673
			1600	Receivables from Exchange Transactions - Waste Management	0	524 364	317 916	282 871	273 948	260 832	831 829	0	2 491 760	0	4 704 060
			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	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		110 677	90 472	69 274	66 850	64 263	187 286	0	588 822	0	4 789 244
			2000	Total By Income Source	0	10 293 298	5 370 732	4 540 385	3 339 431	3 176 414	17 417 210	0	44 137 471	0	66 444 532
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	570 798	424 232	292 453	288 799	301 666	1 801 356	0	3 679 303	0	4 118 481
			2300	Commercial	0	2 529 234	890 276	563 353	396 630	259 815	355 838	0	4 995 145	0	1 656 075
			2400	Households	0	6 481 245	3 733 442	3 399 985	2 363 820	2 327 876	14 636 782	0	32 943 150	0	54 745 407
			2500	Other		712 022	322 782	284 594	290 182	287 057	623 235	0	2 519 872	0	5 924 570
			2600	Total By Customer Group	0	10 293 298	5 370 732	4 540 385	3 339 431	3 176 414	17 417 210	0	44 137 471	0	66 444 532

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