

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	M08	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 384 078	2 123 776	1 389 918	1 184 487	1 139 543	3 642 636	0	11 864 438	0	23 442 511
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 609 293	1 730 975	1 203 158	1 231 799	615 212	1 810 898	0	11 201 335	0	6 084 736
			1400	Receivables from Non-exchange Transactions - Property Rates		1 385 593	594 410	438 218	369 225	392 739	11 232 310	0	14 412 495	0	16 935 428
			1500	Receivables from Exchange Transactions - Waste Water Management		1 015 503	653 257	580 021	547 100	537 765	2 019 389	0	5 353 035	0	9 860 869
			1600	Receivables from Exchange Transactions - Waste Management	0	532 405	343 140	285 299	265 463	269 122	1 081 146	0	2 776 574	0	4 690 998
			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		110 686	95 306	85 802	66 497	63 773	240 478	0	662 543	0	4 908 307
			2000	Total By Income Source	0	10 037 559	5 540 863	3 982 416	3 664 570	3 018 153	20 026 858	0	46 270 420	0	65 922 850
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	563 562	367 832	240 854	234 345	242 704	2 041 224	0	3 690 521	0	4 116 592
			2300	Commercial	0	2 193 952	880 315	458 815	363 482	230 253	524 530	0	4 651 345	0	1 656 075
			2400	Households	0	6 679 476	3 804 842	2 987 842	2 798 790	2 266 987	16 579 079	0	35 117 017	0	54 303 842
			2500	Other		600 569	487 875	294 905	267 954	278 209	882 025	0	2 811 536	0	5 846 341
			2600	Total By Customer Group	0	10 037 559	5 540 863	3 982 416	3 664 570	3 018 153	20 026 858	0	46 270 420	0	65 922 850

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