

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	M10	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 677 258	1 597 584	1 337 594	1 719 463	1 111 881	5 535 075	0	13 978 855	0	22 779 973
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 289 755	1 766 175	1 187 891	560 604	486 797	2 617 158	0	10 908 381	0	5 723 345
			1400	Receivables from Non-exchange Transactions - Property Rates		1 272 342	651 328	664 897	454 154	387 009	10 185 841	0	13 615 571	0	16 364 437
			1500	Receivables from Exchange Transactions - Waste Water Management		1 025 013	678 767	619 680	578 785	540 121	2 998 399	0	6 440 764	0	9 755 942
			1600	Receivables from Exchange Transactions - Waste Management	0	529 962	341 576	313 599	288 436	264 703	1 570 686	0	3 308 962	0	4 645 854
			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		115 416	87 409	68 518	65 762	70 650	362 615	0	770 371	0	4 786 501
			2000	Total By Income Source	0	9 909 747	5 122 840	4 192 179	3 667 203	2 861 160	23 269 774	0	49 022 903	0	64 056 053
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	663 224	378 675	319 102	259 212	229 266	2 431 470	0	4 280 950	0	3 679 125
			2300	Commercial	0	2 148 726	940 954	357 654	365 823	197 172	759 448	0	4 769 777	0	1 481 703
			2400	Households	0	6 516 360	3 454 359	3 177 822	2 616 569	2 168 032	18 746 987	0	36 680 128	0	53 213 031
			2500	Other		581 437	348 852	337 600	425 599	266 690	1 331 869	0	3 292 048	0	5 682 194
			2600	Total By Customer Group	0	9 909 747	5 122 840	4 192 179	3 667 203	2 861 160	23 269 774	0	49 022 903	0	64 056 053

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