

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	M12	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 306 055	1 270 050	1 445 327	1 416 588	1 233 546	7 829 541	0	15 501 107	0	21 798 503
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 885 417	972 817	793 698	597 779	649 885	2 966 398	0	9 865 994	0	4 886 002
			1400	Receivables from Non-exchange Transactions - Property Rates		1 237 903	661 701	563 681	510 448	563 798	9 789 156	0	13 326 687	0	15 330 099
			1500	Receivables from Exchange Transactions - Waste Water Management		975 369	653 510	600 644	580 527	557 757	3 821 049	0	7 188 855	0	9 623 059
			1600	Receivables from Exchange Transactions - Waste Management	0	513 205	331 987	313 242	296 979	282 836	1 950 476	0	3 688 726	0	4 683 555
			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		119 911	79 618	68 061	64 674	63 434	446 775	0	842 472	0	4 688 484
			2000	Total By Income Source	0	9 037 860	3 969 683	3 784 653	3 466 994	3 351 256	26 803 395	0	50 413 841	0	61 009 701
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	662 244	398 328	352 866	251 073	234 164	2 159 771	0	4 058 446	0	2 326 688
			2300	Commercial	0	1 846 619	458 294	392 458	471 900	188 761	1 032 702	0	4 390 734	0	1 357 688
			2400	Households	0	5 964 716	2 779 589	2 706 054	2 444 066	2 624 191	21 764 986	0	38 283 601	0	51 841 768
			2500	Other		564 281	333 472	333 275	299 955	304 140	1 845 937	0	3 681 060	0	5 483 556
			2600	Total By Customer Group	0	9 037 860	3 969 683	3 784 653	3 466 994	3 351 256	26 803 395	0	50 413 841	0	61 009 701

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