

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
2019	M02	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 631 271	1 668 149	1 658 161	1 150 114	1 267 701	10 102 170	0	18 477 565	0	21 276 462
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 192 933	2 878 996	1 710 801	698 710	639 005	3 814 003	0	14 934 449	0	4 650 431
			1400	Receivables from Non-exchange Transactions - Property Rates		1 293 656	15 416 972	607 304	528 807	493 326	10 379 053	0	28 719 119	0	15 153 631
			1500	Receivables from Exchange Transactions - Waste Water Management		1 112 042	855 032	621 257	590 258	563 903	4 774 673	0	8 517 165	0	9 518 507
			1600	Receivables from Exchange Transactions - Waste Management	0	587 394	499 053	319 774	302 292	291 288	2 451 143	0	4 450 943	0	4 638 666
			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	5 511 594
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		117 419	96 826	68 075	65 099	65 440	567 695	0	980 555	0	4 469 831
			2000	Total By Income Source	0	10 934 714	21 415 029	4 985 374	3 335 280	3 320 662	32 088 738	0	76 079 796	0	65 219 122
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	655 597	2 788 400	335 829	357 909	259 917	2 614 332	0	7 011 984	0	2 306 331
			2300	Commercial	0	2 132 442	794 293	354 930	312 002	273 764	1 367 305	0	5 234 736	0	1 732 897
			2400	Households	0	7 525 545	17 353 309	3 964 172	2 369 819	2 488 708	25 833 450	0	59 535 003	0	55 691 713
			2500	Other		621 131	479 027	330 442	295 550	298 273	2 273 651	0	4 298 074	0	5 488 181
			2600	Total By Customer Group	0	10 934 714	21 415 029	4 985 374	3 335 280	3 320 662	32 088 738	0	76 079 796	0	65 219 122

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