

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)

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Year	Month			0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun	Item	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts
													Off against	i.o Council
													Debtors	Policy
2018	M08	EC108	Debtors Age Analysis By Income Source											
			1100 Trade and Other Receivables from Exchange Transactions - Water	9,138,533	1,134,483	1,041,793	1,012,432	805,322	656,700	4,134,280	20,902,145	38,825,688	0	0
			1300 Trade and Other Receivables from Exchange Transactions - Electricity	16,804,152	1,162,617	595,866	403,144	348,930	274,032	2,336,961	6,639,092	28,554,793	0	0
			1400 Receivables from Non-exchange Transactions - Property Rates	8,349,639	693,467	525,941	521,071	362,046	303,807	8,332,508	17,337,925	36,426,404	0	0
			1500 Receivables from Exchange Transactions - Waste Water Management	4,340,253	552,431	498,312	392,237	353,884	336,373	1,915,368	9,601,146	17,990,003	0	0
			1600 Receivables from Exchange Transactions - Waste Management	3,393,766	550,155	466,689	409,957	382,763	378,465	1,708,257	11,911,512	19,201,564	0	0
			1700 Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	614	614	0	0
			1810 Interest on Arrear Debtor Accounts	59,534	62,628	74,455	88,239	95,407	101,529	978,495	17,744,641	19,204,927	0	0
			1820 Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900 Other	-12,358,174	339,988	302,226	567,980	260,888	216,797	1,912,755	7,713,335	-1,044,204	0	0
			2000 Total By Income Source	29,727,703	4,495,770	3,495,281	3,395,060	2,609,239	2,267,702	21,318,624	91,850,408	159,159,788	0	0
			2100 Debtors Age Analysis By Customer Group											
			2200 Organs of State	682,653	309,430	210,203	42,495	41,614	34,810	1,209,397	1,519,528	4,050,130	0	0
			2300 Commercial	6,408,188	316,121	234,124	301,519	167,330	106,373	914,025	3,165,496	11,613,175	0	0
			2400 Households	22,636,862	3,870,219	3,050,954	3,051,047	2,400,295	2,126,519	19,195,203	87,165,385	143,496,483	0	0
			2500 Other	0	0	0	0	0	0	0	0	0	0	0
			2600 Total By Customer Group	29,727,703	4,495,770	3,495,281	3,395,060	2,609,239	2,267,702	21,318,624	91,850,408	159,159,788	0	0

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.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