

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 End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
2018	M09	EC108	1100	Debtors Age Analysis By Income Source												
			1200	Trade and Other Receivables from Exchange Transactions - Water	8,315,569	1,728,996	919,491	898,828	914,711	713,227	3,829,076	20,473,675	37,793,573	0	0	
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	15,737,504	1,110,431	701,709	425,800	313,506	302,105	2,225,939	6,598,608	27,415,602	0	0	
			1400	Receivables from Non-exchange Transactions - Property Rates	8,380,037	719,976	506,485	432,747	462,287	318,111	7,781,985	17,175,050	35,776,679	0	0	
			1500	Receivables from Exchange Transactions - Waste Water Management	4,230,752	816,093	432,370	417,767	344,546	316,394	1,850,094	9,279,526	17,687,542	0	0	
			1600	Receivables from Exchange Transactions - Waste Management	3,885,350	535,185	448,398	403,504	367,958	348,769	1,698,887	11,833,180	19,521,231	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	70,603	69,634	70,136	80,011	94,579	99,634	943,993	17,772,491	19,201,082	0	0	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	
			1900	Other	-12,492,889	451,740	296,184	271,866	547,082	244,149	1,924,216	7,711,246	-1,046,407	0	0	
			2000	Total By Income Source	28,126,927	5,432,055	3,374,772	2,930,523	3,044,670	2,342,389	20,254,191	90,844,389	156,349,916	0	0	
			2100	Debtors Age Analysis By Customer Group												
			2200	Organs of State	1,029,554	238,557	308,849	185,119	42,616	39,959	1,221,881	1,514,758	4,581,292	0	0	
			2300	Commercial	6,470,918	493,580	239,204	171,261	251,257	151,612	897,462	3,170,399	11,845,693	0	0	
			2400	Households	20,626,455	4,699,918	2,826,720	2,574,142	2,750,796	2,150,819	18,134,848	86,159,233	139,922,930	0	0	
			2500	Other	0	0	0	0	0	0	0	0	0	0	0	
			2600	Total By Customer Group	28,126,927	5,432,055	3,374,772	2,930,523	3,044,670	2,342,389	20,254,191	90,844,389	156,349,916	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.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