

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	
2019	M03	EC108	1100	Debtors Age Analysis By Income Source												
			1200	Trade and Other Receivables from Exchange Transactions - Water	10,003,270	4,146,580	1,754,057	1,366,126	1,436,846	1,075,818	3,742,708	20,158,116	43,683,522	0	0	
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	20,570,741	4,085,755	682,187	452,297	418,227	259,943	1,015,223	6,661,529	34,144,902	0	0	
			1400	Receivables from Non-exchange Transactions - Property Rates	10,031,696	18,102,763	520,950	397,837	334,121	286,920	1,321,465	19,709,659	50,705,411	0	0	
			1500	Receivables from Exchange Transactions - Waste Water Management	5,185,942	1,922,749	799,637	595,566	577,221	438,468	1,465,919	8,968,737	19,954,239	0	0	
			1600	Receivables from Exchange Transactions - Waste Management	4,693,078	1,287,184	1,033,274	856,238	773,799	669,260	1,934,242	12,176,292	23,423,367	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	82,432	212,454	77,904	88,539	112,682	115,619	610,548	18,129,222	19,429,400	0	0	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	
			1900	Other	-9,883,566	4,227,587	364,497	323,664	457,021	233,652	1,167,220	7,998,541	4,888,616	0	0	
			2000	<b>Total By Income Source</b>	<b>40,683,592</b>	<b>33,985,072</b>	<b>5,232,505</b>	<b>4,080,268</b>	<b>4,109,917</b>	<b>3,078,680</b>	<b>11,257,325</b>	<b>93,802,710</b>	<b>196,230,070</b>	<b>0</b>	<b>0</b>	
			2100	Debtors Age Analysis By Customer Group												
			2200	Organs of State	885,850	4,162,037	278,139	163,375	86,299	22,210	133,655	2,412,351	8,143,917	0	0	
			2300	Commercial	7,190,077	756,677	199,036	148,866	136,589	113,738	659,829	2,869,813	12,074,625	0	0	
			2400	Households	32,607,666	29,066,357	4,755,331	3,768,026	3,887,030	2,942,732	10,463,841	88,520,546	176,011,528	0	0	
			2500	Other	0	0	0	0	0	0	0	0	0	0	0	
			2600	<b>Total By Customer Group</b>	<b>40,683,592</b>	<b>33,985,072</b>	<b>5,232,505</b>	<b>4,080,268</b>	<b>4,109,917</b>	<b>3,078,680</b>	<b>11,257,325</b>	<b>93,802,710</b>	<b>196,230,070</b>	<b>0</b>	<b>0</b>	

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