

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	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
2019	M05	EC108	1100 Debtors Age Analysis By Income Source											
			1200 Trade and Other Receivables from Exchange Transactions - Water	8,737,725	2,478,535	1,658,694	2,981,410	1,490,151	1,225,024	4,569,741	20,942,357	44,083,637	0	0
			1300 Trade and Other Receivables from Exchange Transactions - Electricity	17,117,194	1,580,390	796,809	2,326,615	330,829	238,621	1,066,349	6,577,022	30,033,828	0	0
			1400 Receivables from Non-exchange Transactions - Property Rates	8,267,100	765,764	958,025	10,782,510	321,863	269,421	1,235,731	19,201,995	41,802,409	0	0
			1500 Receivables from Exchange Transactions - Waste Water Management	4,963,635	1,126,759	831,053	1,380,408	654,035	518,058	1,851,914	9,187,917	20,513,779	0	0
			1600 Receivables from Exchange Transactions - Waste Management	4,544,779	1,253,678	1,123,713	1,057,489	899,833	786,129	2,638,345	12,560,644	24,864,609	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	76,393	104,252	119,229	388,657	123,289	126,664	734,124	18,800,603	20,473,210	0	0
			1820 Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900 Other	-12,034,119	661,569	453,143	2,233,147	302,785	281,115	1,255,882	8,275,332	1,428,856	0	0
			2000 Total By Income Source	31,672,706	7,970,946	5,940,666	21,150,236	4,122,785	3,445,031	13,352,087	95,546,485	183,200,941	0	0
			2100 Debtors Age Analysis By Customer Group											
			2200 Organs of State	602,011	474,773	341,255	2,838,936	93,421	26,422	93,021	2,305,645	6,775,485	0	0
			2300 Commercial	5,248,511	316,936	203,261	379,286	104,836	102,768	479,796	3,016,145	9,851,539	0	0
			2400 Households	25,822,183	7,179,237	5,396,149	17,932,014	3,924,528	3,315,841	12,779,269	90,224,695	166,573,916	0	0
			2500 Other	0	0	0	0	0	0	0	0	0	0	0
			2600 Total By Customer Group	31,672,706	7,970,946	5,940,666	21,150,236	4,122,785	3,445,031	13,352,087	95,546,485	183,200,941	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