

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 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 | M07 | EC108 | 1100 | Debtors Age Analysis By Income Source | | | | | | | | | | | | |
| | | | 1200 | Trade and Other Receivables from Exchange Transactions - Water | 10 044 799 | 1 906 020 | 1 777 680 | 1 860 019 | 1 322 120 | 2 454 875 | 5 582 083 | 21 162 876 | 46 110 471 | 0 | 0 | |
| | | | 1300 | Trade and Other Receivables from Exchange Transactions - Electricity | 17 924 622 | 1 361 500 | 734 683 | 662 197 | 520 357 | 1 690 490 | 915 313 | 5 843 264 | 29 652 366 | 0 | 0 | |
| | | | 1400 | Receivables from Non-exchange Transactions - Property Rates | 8 068 754 | 719 652 | 499 989 | 416 519 | 559 915 | 8 010 145 | 1 144 317 | 18 262 756 | 37 682 046 | 0 | 0 | |
| | | | 1500 | Receivables from Exchange Transactions - Waste Water Management | 5 162 461 | 950 219 | 856 789 | 807 320 | 664 964 | 1 145 937 | 2 295 589 | 9 202 942 | 21 086 223 | 0 | 0 | |
| | | | 1600 | Receivables from Exchange Transactions - Waste Management | 4 423 025 | 1 173 773 | 1 047 269 | 1 004 267 | 947 141 | 908 770 | 3 409 087 | 12 650 497 | 25 563 830 | 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 | 66 947 | 89 826 | 115 418 | 146 027 | 149 733 | 487 488 | 898 586 | 18 687 363 | 20 641 387 | 0 | 0 | |
| | | | 1820 | Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 1900 | Other | -12 979 476 | 514 367 | 377 567 | 487 363 | 358 216 | 1 825 777 | 1 435 567 | 8 061 758 | 81 139 | 0 | 0 | |
| | | | 2000 | Total By Income Source | 32 711 133 | 6 715 356 | 5 409 393 | 5 383 713 | 4 522 447 | 16 523 422 | 15 680 544 | 93 872 069 | 180 818 075 | 0 | 0 | |
| | | | 2100 | Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| | | | 2200 | Organs of State | 920 647 | 399 828 | 367 235 | 436 815 | 331 550 | 2 367 205 | 118 102 | 1 893 606 | 6 834 988 | 0 | 0 | |
| | | | 2300 | Commercial | 4 260 287 | 280 248 | 160 985 | 123 498 | 96 917 | 308 337 | 417 220 | 2 776 701 | 8 424 192 | 0 | 0 | |
| | | | 2400 | Households | 27 530 199 | 6 035 280 | 4 881 173 | 4 823 400 | 4 093 980 | 13 847 880 | 15 145 222 | 89 201 762 | 165 558 895 | 0 | 0 | |
| | | | 2500 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 2600 | Total By Customer Group | 32 711 133 | 6 715 356 | 5 409 393 | 5 383 713 | 4 522 447 | 16 523 422 | 15 680 544 | 93 872 069 | 180 818 075 | 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