

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	M09	EC108	1100	Debtors Age Analysis By Income Source												
			1200	Trade and Other Receivables from Exchange Transactions - Water	9 175 617	2 126 207	1 531 845	1 357 381	1 357 283	1 527 370	7 061 595	20 751 984	44 889 290	0	0	
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	15 857 267	1 101 524	599 716	409 348	293 290	254 461	2 065 903	5 626 188	26 207 697	0	0	
			1400	Receivables from Non-exchange Transactions - Property Rates	8 003 316	663 940	461 545	394 865	314 097	290 926	7 628 671	17 671 919	35 429 279	0	0	
			1500	Receivables from Exchange Transactions - Waste Water Management	4 784 733	997 049	696 581	658 954	597 220	621 200	3 059 640	8 893 415	20 308 790	0	0	
			1600	Receivables from Exchange Transactions - Waste Management	4 151 956	1 027 616	939 760	892 513	845 241	839 074	4 041 137	12 273 846	25 011 145	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	78 086	87 750	100 740	121 697	145 953	178 034	1 463 966	18 327 135	20 503 361	0	0	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	
			1900	Other	-14 178 243	598 548	428 432	351 030	285 981	409 554	2 853 416	8 017 194	-1 234 090	0	0	
			2000	Total By Income Source	27 872 733	6 602 635	4 758 618	4 185 787	3 839 065	4 120 619	28 174 327	91 562 294	171 116 077	0	0	
			2100	Debtors Age Analysis By Customer Group												
			2200	Organs of State	688 306	281 579	191 457	118 155	30 023	21 285	1 873 787	1 903 609	5 108 202	0	0	
			2300	Commercial	2 652 079	312 476	130 392	106 252	93 485	87 561	551 563	2 574 837	6 508 644	0	0	
			2400	Households	24 532 348	6 008 580	4 436 769	3 961 380	3 715 557	4 011 773	25 748 977	87 083 847	159 499 231	0	0	
			2500	Other	0	0	0	0	0	0	0	0	0	0	0	
			2600	Total By Customer Group	27 872 733	6 602 635	4 758 618	4 185 787	3 839 065	4 120 619	28 174 327	91 562 294	171 116 077	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