

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	Jun	EC108	1100	Debtors Age Analysis By Income Source												
			1200	Trade and Other Receivables from Exchange Transactions - Water	7,819,377	2,072,972	1,457,272	1,221,846	824,468	593,509	3,846,873	19,414,694	37,251,010	0	0	
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	14,563,124	1,349,240	601,665	401,954	331,468	226,093	1,907,551	6,000,777	25,381,872	0	0	
			1400	Receivables from Non-exchange Transactions - Property Rates	8,089,051	700,089	493,637	393,627	318,464	297,249	6,757,649	16,538,828	33,568,595	0	0	
			1500	Receivables from Exchange Transactions - Waste Water Management	4,266,973	896,936	631,298	482,884	380,244	257,890	1,713,790	8,651,712	17,281,727	0	0	
			1600	Receivables from Exchange Transactions - Waste Management	4,201,551	1,023,155	842,260	600,315	356,134	335,286	1,777,983	11,768,711	20,905,395	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	68,451	87,487	97,471	100,843	87,994	83,899	915,291	17,486,541	18,927,977	0	0	
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0	
			1900	Other	-12,022,075	607,619	305,619	257,044	266,713	159,006	2,034,259	7,105,558	-1,286,258	0	0	
			2000	<b>Total By Income Source</b>	<b>26,966,452</b>	<b>6,737,499</b>	<b>4,429,222</b>	<b>3,458,514</b>	<b>2,565,485</b>	<b>1,952,931</b>	<b>18,953,396</b>	<b>86,967,434</b>	<b>152,030,933</b>	<b>0</b>	<b>0</b>	
			2100	Debtors Age Analysis By Customer Group												
			2200	Organs of State	567,273	229,852	31,139	30,767	28,167	26,524	1,204,179	1,577,608	3,695,508	0	0	
			2300	Commercial	6,131,519	385,235	256,255	237,965	281,548	114,845	983,224	2,878,210	11,268,801	0	0	
			2400	Households	20,267,660	6,122,412	4,141,828	3,189,782	2,255,770	1,811,562	16,765,994	82,511,616	137,066,623	0	0	
			2500	Other	0	0	0	0	0	0	0	0	0	0	0	
			2600	<b>Total By Customer Group</b>	<b>26,966,452</b>	<b>6,737,499</b>	<b>4,429,222</b>	<b>3,458,514</b>	<b>2,565,485</b>	<b>1,952,931</b>	<b>18,953,396</b>	<b>86,967,434</b>	<b>152,030,933</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