

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	M02	EC108	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	12,064,298	2,185,193	1,606,322	1,593,297	1,180,122	1,059,079	3,488,817	20,430,646	43,607,776	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	22,586,914	1,263,700	755,939	574,929	299,795	250,471	982,700	6,735,778	33,450,227	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	34,660,202	726,648	487,369	388,264	322,676	281,998	1,345,924	20,165,041	58,378,121	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	6,152,539	1,014,025	716,840	668,866	491,462	412,331	1,522,844	9,148,035	20,126,941	0	0
			1600	Receivables from Exchange Transactions - Waste Management	4,693,370	1,249,811	985,754	867,848	745,780	528,927	1,834,136	12,165,288	23,070,912	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	7	50,294	69,210	95,434	102,839	103,516	591,873	18,071,945	19,085,118	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-4,198,086	439,727	375,549	507,235	257,837	221,359	1,128,414	8,095,287	6,827,323	0	0
			2000	Total By Income Source	75,959,244	6,929,397	4,996,984	4,695,873	3,400,510	2,857,680	10,894,708	94,812,633	204,547,031	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	4,706,624	339,160	282,940	211,160	24,790	30,621	134,957	2,414,606	8,144,858	0	0
			2300	Commercial	7,918,833	242,019	196,523	162,028	129,877	173,167	792,132	2,905,774	12,520,354	0	0
			2400	Households	63,333,788	6,348,219	4,517,522	4,322,684	3,245,844	2,653,892	9,967,618	89,492,253	183,881,819	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	75,959,244	6,929,397	4,996,984	4,695,873	3,400,510	2,857,680	10,894,708	94,812,633	204,547,031	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