

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	M06	EC108	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	9,248,963	2,049,979	2,072,229	1,422,255	2,672,193	1,353,836	4,924,416	20,855,384	44,599,255	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	17,187,604	1,525,717	812,841	596,201	1,956,696	229,525	1,020,345	5,894,054	29,222,983	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	8,149,837	688,995	509,835	702,533	9,307,235	263,875	1,133,803	18,947,461	39,703,576	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	5,088,587	996,855	930,651	699,823	1,230,798	572,351	1,983,863	9,084,644	20,587,571	0	0
			1600	Receivables from Exchange Transactions - Waste Management	4,517,900	1,159,835	1,066,633	981,774	939,068	810,907	2,952,581	12,431,927	24,860,625	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	71,569	96,107	120,777	129,610	439,485	136,343	789,131	18,304,279	20,087,300	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-12,738,631	469,463	538,187	378,643	1,980,735	271,246	1,337,211	8,121,297	358,150	0	0
			2000	Total By Income Source	31,525,828	6,986,951	6,051,154	4,910,838	18,526,210	3,638,084	14,141,349	93,639,659	179,420,074	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	637,940	371,725	440,710	332,434	2,731,095	32,530	102,865	2,312,883	6,962,180	0	0
			2300	Commercial	4,729,590	389,425	182,880	122,963	337,513	92,662	465,006	2,788,436	9,108,475	0	0
			2400	Households	26,158,299	6,225,801	5,427,564	4,455,441	15,457,602	3,512,892	13,573,479	88,538,341	163,349,419	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	31,525,828	6,986,951	6,051,154	4,910,838	18,526,210	3,638,084	14,141,349	93,639,659	179,420,074	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 formul 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