

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	M10	EC108	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	8 861 574	2 046 184	1 674 177	1 399 685	1 274 502	1 305 129	7 605 198	21 271 413	45 437 863	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	16 305 443	1 230 166	631 334	464 987	338 073	240 030	2 058 965	5 581 808	26 850 806	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	7 965 098	628 700	452 318	370 284	346 302	279 371	7 257 060	17 009 145	34 308 277	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	4 850 296	948 998	737 006	641 195	623 002	574 436	3 268 590	9 118 418	20 761 941	0	0
			1600	Receivables from Exchange Transactions - Waste Management	4 199 801	1 034 241	924 857	884 959	855 349	819 004	4 270 251	12 689 783	25 678 245	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	107 447	89 392	105 881	120 104	141 459	165 494	1 605 054	18 695 519	21 030 350	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-11 369 963	461 897	485 208	364 469	324 427	270 043	2 992 299	8 092 149	1 620 529	0	0
			2000	Total By Income Source	30 919 695	6 439 577	5 010 781	4 245 682	3 903 114	3 653 507	29 057 417	92 458 849	175 688 623	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	845 179	244 449	264 859	178 574	109 013	27 730	1 884 090	1 908 308	5 462 202	0	0
			2300	Commercial	6 331 122	285 022	189 354	102 682	92 511	84 643	577 071	2 551 232	10 213 637	0	0
			2400	Households	23 743 394	5 910 106	4 556 569	3 964 426	3 701 591	3 541 134	26 596 257	87 999 309	160 012 785	0	0
			2500	Other	0	0	0	0	0	0	0	0	0	0	0
			2600	Total By Customer Group	30 919 695	6 439 577	5 010 781	4 245 682	3 903 114	3 653 507	29 057 417	92 458 849	175 688 623	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 formule 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