

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	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts i.t.o
														Off against	Council Policy
														Debtors	
2018	M07	KZN261	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	899 070	0	604 536	435 529	339 827	198 440	1 380 769	4 331 361	8 189 533	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	40 854	0	1 003 083	885 244	559 245	330 432	6 897 780	14 031 187	23 747 826	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	541 461	0	555 035	544 864	532 086	522 672	-9 463 813	12 450 123	5 682 429	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	6 222 956	6 222 956	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	-2 877	-2 877	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	0	0	0	0	0	-1 966	46 107 181	46 105 215	0	0
			2000	Total By Income Source	1 481 385	0	2 162 654	1 865 637	1 431 159	1 051 545	-1 187 229	83 139 932	89 945 082	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	255 984	0	443 374	289 014	222 154	174 781	4 792 068	7 077 302	13 254 677	0	0
			2300	Commercial	705 024	0	828 193	701 458	492 491	326 515	2 106 803	10 041 593	15 202 077	0	0
			2400	Households	517 543	0	757 133	742 160	660 311	494 277	-8 573 952	63 243 155	57 840 627	0	0
			2500	Other	2 834	0	133 954	133 005	56 202	55 972	487 851	2 777 882	3 647 701	0	0
			2600	Total By Customer Group	1 481 385	0	2 162 654	1 865 637	1 431 159	1 051 545	-1 187 229	83 139 932	89 945 082	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