

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	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	Sep	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	552 026	796 266	315 585	-661 133	0	-19 853	1 915 951	0	2 898 842	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	297 225	608 644	4 660 582	104 101	304 072	-14 982	-146 401	0	5 813 241	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	531 505	561 490	549 189	510 557	442 318	453 059	13 413 869	0	16 461 987	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	6 241 151	0	6 241 151	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	-7 064	0	-7 064	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	-798	-798	-2 886	-8 394	0	-12 876	0	0
			2000	Total By Income Source	1 380 756	1 966 400	5 525 356	-47 273	745 592	415 338	21 409 112	0	31 395 281	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	0	0	0	0	0	0	0	0	0	0
			2300	Commercial	0	0	0	0	0	0	0	0	0	0	0
			2400	Households	0	0	0	0	0	0	0	0	0	0	0
			2500	Other	1 380 756	1 966 400	5 525 356	-47 273	745 592	415 338	21 409 112	0	31 395 281	0	0
			2600	Total By Customer Group	1 380 756	1 966 400	5 525 356	-47 273	745 592	415 338	21 409 112	0	31 395 281	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