

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 | Month | Mun    | Item | Detail  | 0 -<br>30 Days | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total      | Actual Bad<br>Debts Written<br>Off against<br>Debtors | Impairment -<br>Bad Debts i.t.o<br>Council Policy |
|------|-------|--------|------|---|----------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|------------|---|---|
| 2018 | Oct   | 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      | 973 069        | 526 364         | 0               | 418 585          | 265 764           | -87 848           | 5 550 981            | 0              | 7 646 915  | 0   | 0   |
|      |       |        | 1400 | Receivables from Non-exchange Transactions - Property Rates               | 668 630        | 288 271         | 0               | 537 690          | 4 530 993         | 627 010           | 17 112 883           | 0              | 23 765 476 | 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                 | 561 477        | 537 566         | 0               | 541 266          | 536 637           | -12 656 206       | 14 071 242           | 0              | 3 591 983  | 0   | 0   |
|      |       |        | 1700 | Receivables from Exchange Transactions - Property Rental Debtors          | 0              | 0               | 0               | 0                | 0                 | 0                 | 6 240 978            | 0              | 6 240 978  | 0   | 0   |
|      |       |        | 1810 | Interest on Arrear Debtor Accounts  | 0              | 0               | 0               | 0                | 0                 | 0                 | -6 683               | 0              | -6 683     | 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                 | -408              | 46 184 553           | 0              | 46 184 144 | 0   | 0   |
|      |       |        | 2000 | Total By Income Source  | 2 203 176      | 1 352 201       | 0               | 1 497 541        | 5 333 395         | -12 117 453       | 89 153 954           | 0              | 87 422 814 | 0   | 0   |
|      |       |        | 2100 | Debtors Age Analysis By Customer Group                                    |                |                 |                 |                  |                   |                   |                      |                |            |   |   |
|      |       |        | 2200 | Organs of State   | 333 569        | 124 321         | 0               | 223 636          | 4 026 182         | -519 556          | 9 279 315            | 0              | 13 467 467 | 0   | 0   |
|      |       |        | 2300 | Commercial  | 1 073 618      | 634 870         | 0               | 509 101          | 504 906           | 461 258           | 10 863 072           | 0              | 14 046 826 | 0   | 0   |
|      |       |        | 2400 | Households  | 730 928        | 527 047         | 0               | 672 423          | 708 612           | -12 144 937       | 65 659 906           | 0              | 56 153 977 | 0   | 0   |
|      |       |        | 2500 | Other   | 65 061         | 65 963          | 0               | 92 381           | 93 695            | 85 783            | 3 351 661            | 0              | 3 754 544  | 0   | 0   |
|      |       |        | 2600 | Total By Customer Group   | 2 203 176      | 1 352 201       | 0               | 1 497 541        | 5 333 395         | -12 117 453       | 89 153 954           | 0              | 87 422 814 | 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