

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	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	1 082 176	561 149	-365 627	198 531	24 094	88 612	148 993	3 989 141	5 727 069	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1 087 561	928 175	-16 167	4 891 639	763 659	745 212	6 033 999	25 136 268	39 570 346	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	686 165	664 674	8 945	658 334	651 509	643 447	5 105 739	72 923 390	81 342 203	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	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	239	262	0	0	500	0	0
			2000	Total By Income Source	2 855 902	2 153 998	-372 849	5 748 504	1 439 500	1 477 533	11 288 731	102 048 799	126 640 119	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	415 244	471 448	0	4 029 330	233 501	220 543	-10 172	10 757 733	16 117 627	0	0
			2300	Commercial	1 305 704	747 976	-381 196	570 451	257 684	320 469	2 875 334	10 899 078	16 595 500	0	0
			2400	Households	958 069	763 814	8 347	980 212	780 876	772 952	7 352 834	76 779 045	88 396 148	0	0
			2500	Other	176 884	170 761	0	168 512	167 438	163 569	1 070 736	3 612 943	5 530 844	0	0
			2600	Total By Customer Group	2 855 902	2 153 998	-372 849	5 748 504	1 439 500	1 477 533	11 288 731	102 048 799	126 640 119	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