

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 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	M03	KZN235	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	0	0	0	0	0	0	0	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	2,124,687	-125,407	883,052	1,179,548	784,468	745,291	4,619,503	24,304,997	34,516,139	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	445,250	-1,092	200,541	178,017	184,323	183,313	1,062,550	52,397	2,305,299	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	23,973	0	11,743	47,345	4,415	4,415	30,635	141,687	264,213	0	0
			1810	Interest on Arrear Debtor Accounts	536,572	0	0	489,108	491,680	468,321	3,651,631	10,843,928	16,481,240	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	-1,965	46	0	0	0	0	6,504	555,718	560,303	0	0
			2000	Total By Income Source	3,128,517	-126,453	1,095,336	1,894,018	1,464,886	1,401,340	9,370,823	35,898,727	54,127,194	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	560,570	-157	278,831	553,416	408,589	401,018	2,914,215	11,710,334	16,826,816	0	0
			2300	Commercial	1,033,374	-41,416	188,795	60,532	173,398	123,069	896,911	2,219,936	4,654,599	0	0
			2400	Households	1,054,644	-49,749	331,706	523,394	448,244	430,640	2,589,943	4,462,782	9,791,604	0	0
			2500	Other	479,929	-35,131	296,004	756,676	434,655	446,613	2,969,754	17,505,675	22,854,175	0	0
			2600	Total By Customer Group	3,128,517	-126,453	1,095,336	1,894,018	1,464,886	1,401,340	9,370,823	35,898,727	54,127,194	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