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
2014	M02	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	1 369 947	816 592	679 494	713 988	688 954	16 261 646	0	20 530 621	0	14 089 233
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	3 558 027	1 072 466	687 541	568 157	431 457	5 322 100	0	11 639 748	0	5 838 335
			1400	Receivables from Non-exchange Transactions - Property Rates	0	1 492 603	9 191 330	195 421	170 577	142 554	5 562 121	0	16 754 606	0	5 259 037
			1500	Receivables from Exchange Transactions - Waste Water Management	0	860 614	510 255	383 557	388 694	361 828	7 616 679	0	10 121 627	0	8 929 838
			1600	Receivables from Exchange Transactions - Waste Management	0	470 744	293 807	207 388	219 396	205 712	3 770 300	0	5 167 347	0	4 390 279
			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	89 799	69 866	50 800	51 501	47 724	1 798 245	0	2 107 935	0	274 416
			2000	Total By Income Source	0	7 841 734	11 954 316	2 204 201	2 112 313	1 878 229	40 331 091	0	66 321 884	0	38 781 138
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	465 571	2 010 667	165 532	95 184	76 861	1 690 433	0	4 504 247	0	99 216
			2300	Commercial	0	2 176 105	613 473	250 475	235 224	169 661	2 949 138	0	6 394 075	0	676 672
			2400	Households	0	4 612 781	3 329 755	1 785 619	1 781 805	1 631 471	33 011 036	0	46 152 466	0	36 266 153
			2500	Other	0	587 278	6 000 422	2 575	101	236	2 680 485	0	9 271 097	0	1 739 098
			2600	Total By Customer Group	0	7 841 734	11 954 316	2 204 201	2 112 313	1 878 229	40 331 091	0	66 321 884	0	38 781 138

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 agregated amount as per the calculation formula in the municipality
If a formule 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