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
2016	M02	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 871 850	1 112 435	1 112 295	910 365	918 025	3 226 197	0	10 151 167	0	28 671 273
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 732 668	1 086 376	530 678	372 017	315 947	1 037 014	0	8 074 699	0	10 311 272
			1400	Receivables from Non-exchange Transactions - Property Rates		1 515 731	11 798 061	309 227	311 996	275 338	933 744	0	15 144 097	0	13 517 189
			1500	Receivables from Exchange Transactions - Waste Water Management		1 000 536	659 073	493 456	435 684	417 881	1 259 612	0	4 266 241	0	17 743 859
			1600	Receivables from Exchange Transactions - Waste Management	0	535 011	374 609	269 233	294 435	234 302	686 217	0	2 393 806	0	8 959 236
			1700	Receivables from Exchange Transactions - Property Rental Debtors		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	3 776 089
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		102 842	63 301	65 173	59 583	56 223	501 174	0	848 295	0	2 801 521
			2000	Total By Income Source	0	10 758 637	15 093 855	2 780 060	2 384 080	2 217 716	7 643 957	0	40 878 306	0	85 780 438
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	1 041 390	2 705 717	153 719	128 339	115 300	945 130	0	5 089 595	0	550 571
			2300	Commercial	0	2 512 791	637 433	140 116	83 102	72 110	143 797	0	3 589 349	0	2 483 501
			2400	Households	0	6 626 967	11 396 815	2 217 485	1 921 946	1 793 490	5 652 955	0	29 609 657	0	74 940 772
			2500	Other		577 489	353 890	268 740	250 694	236 816	902 076	0	2 589 705	0	7 805 595
			2600	Total By Customer Group	0	10 758 637	15 093 855	2 780 060	2 384 080	2 217 716	7 643 957	0	40 878 306	0	85 780 438

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