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
2017	M03	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	15 981 229	1 476 822	1 561 800	1 064 057	939 542	8 740 514	0	29 763 963	0	32 520 020
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 646 373	2 189 887	1 501 631	1 146 877	679 119	2 394 064	0	12 557 952	0	9 719 473
			1400	Receivables from Non-exchange Transactions - Property Rates		1 068 008	496 709	12 512 153	306 667	289 115	6 953 538	0	21 626 189	0	13 696 459
			1500	Receivables from Exchange Transactions - Waste Water Management		1 011 788	685 530	821 375	431 890	389 418	3 854 108	0	7 194 109	0	19 045 944
			1600	Receivables from Exchange Transactions - Waste Management	0	532 736	353 897	441 968	238 631	206 005	2 033 879	0	3 807 116	0	9 693 158
			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	3 995 035
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		122 423	92 512	99 368	93 447	80 560	594 080	0	1 082 391	0	3 410 780
			2000	Total By Income Source	0	23 362 557	5 295 358	16 938 294	3 281 569	2 583 759	24 570 183	0	76 031 720	0	92 080 869
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	552 914	518 226	3 101 524	258 886	219 628	1 630 280	0	6 281 458	0	995 261
			2300	Commercial	0	2 466 395	648 210	583 350	502 363	166 980	707 476	0	5 074 774	0	2 097 939
			2400	Households	0	19 799 019	3 790 224	12 883 580	2 307 674	1 998 198	20 503 273	0	61 281 968	0	80 625 729
			2500	Other		544 229	338 698	369 840	212 645	198 954	1 729 154	0	3 393 520	0	8 361 939
			2600	Total By Customer Group	0	23 362 557	5 295 358	16 938 294	3 281 569	2 583 759	24 570 183	0	76 031 720	0	92 080 869

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