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	M08	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 668 649	2 120 462	2 000 776	1 518 165	1 363 894	4 495 624	30 059 006	44 226 576	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	4 366 087	1 724 370	1 372 251	767 453	728 776	1 903 096	7 582 007	18 444 040	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates		1 365 097	776 050	671 090	665 815	623 086	11 430 932	24 283 095	39 815 165	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management		1 046 308	714 244	682 018	672 517	667 157	3 076 325	13 767 763	20 626 333	0	0
			1600	Receivables from Exchange Transactions - Waste Management	0	539 926	387 234	361 775	357 301	376 200	1 798 505	6 939 804	10 760 745	0	0
			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	6 170 303	6 170 303	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		116 078	105 726	80 590	67 461	68 135	217 482	5 171 542	5 827 015	0	0
			2000	Total By Income Source	0	10 102 146	5 828 086	5 168 500	4 048 713	3 827 250	22 921 963	93 973 520	145 870 177	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	626 808	520 750	395 018	431 692	383 364	3 037 505	4 775 110	10 170 247	0	0
			2300	Commercial	0	2 343 915	696 601	705 746	427 566	367 502	1 040 398	2 826 223	8 407 952	0	0
			2400	Households	0	6 567 554	4 172 269	3 741 232	2 822 989	2 750 526	17 767 114	78 682 518	116 504 202	0	0
			2500	Other		563 868	438 465	326 505	366 465	325 857	1 076 947	7 689 669	10 787 777	0	0
			2600	Total By Customer Group	0	10 102 146	5 828 086	5 168 500	4 048 713	3 827 250	22 921 963	93 973 520	145 870 177	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 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