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
2018	M06	KZN261	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	929 455	680 292	0	357 105	226 078	202 766	1 242 631	4 280 347	7 918 675	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1 280 470	998 653	0	579 557	332 436	492 934	7 397 621	14 016 081	25 097 754	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	550 636	555 161	0	534 614	522 817	532 010	-9 549 137	12 010 204	5 156 304	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	6 222 916	6 222 916	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	-2 877	-2 877	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	0	0	0	0	0	-2 626	46 107 062	46 104 436	0	0
			2000	Total By Income Source	2 760 561	2 234 106	0	1 471 276	1 081 332	1 227 710	-911 512	82 633 734	90 497 208	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-284 846	387 579	0	227 557	171 434	219 660	5 212 250	7 391 041	13 324 674	0	0
			2300	Commercial	1 668 934	935 509	0	512 239	349 006	295 716	2 035 089	9 831 036	15 627 529	0	0
			2400	Households	1 111 156	777 371	0	675 243	504 919	656 723	-8 665 161	62 707 726	57 767 978	0	0
			2500	Other	265 317	133 648	0	56 237	55 972	55 611	506 310	2 703 931	3 777 027	0	0
			2600	Total By Customer Group	2 760 561	2 234 106	0	1 471 276	1 081 332	1 227 710	-911 512	82 633 734	90 497 208	0	0
													Incorrect		

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