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	M08	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	782 659	543 729	344 004	167 055	101 914	104 042	1 127 188	4 235 736	7 406 327	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	890 304	994 429	944 109	864 184	550 329	321 420	5 668 624	14 453 071	24 686 469	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	550 686	524 106	538 670	535 700	529 595	520 571	-9 919 583	12 887 461	6 167 205	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	0	0	0	0	0	0	0	6 218 153	6 218 153	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	-1 807	45 767 449	45 765 642	0	0
			2000	Total By Income Source	2 223 649	2 062 264	1 826 783	1 566 939	1 181 838	946 032	-3 125 578	83 558 993	90 240 920	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	310 909	340 292	380 952	285 458	216 739	168 771	3 901 990	7 187 977	12 793 087	0	0
			2300	Commercial	1 149 454	872 233	601 827	426 852	259 415	236 570	1 699 845	9 776 447	15 022 643	0	0
			2400	Households	628 286	716 659	710 371	721 659	649 482	484 718	-9 141 193	63 742 737	58 512 718	0	0
			2500	Other	135 000	133 080	133 633	132 970	56 202	55 972	413 780	2 851 832	3 912 471	0	0
			2600	Total By Customer Group	2 223 649	2 062 264	1 826 783	1 566 939	1 181 838	946 032	-3 125 578	83 558 993	90 240 920	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