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
2014	Sep	KZN432	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	0	0	0	0	0	0	0	0	0	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	1 013 927	0	71 760	353 600	253 760	1 315 911	0	0	3 008 958	0	1 344 399
			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	212 715	1 131	2 706	89 337	56 898	294 189	0	0	656 976	0	504 526
			1700	Receivables from Exchange Transactions - Property Rental Debtors	26 569	16 386	16 386	13 956	7 385	49 614	0	0	130 296	0	0
			1810	Interest on Arrear Debtor Accounts	0	19 501	0	0	0	0	0	0	19 501	1 523	1 614 164
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	943 253
			1900	Other	0	0	0	0	0	8 289	0	0	8 289	0	0
			2000	Total By Income Source	1 253 211	37 018	90 852	456 893	318 043	1 668 003	0	0	3 824 020	1 523	4 406 342
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	720 241	17 517	0	35 010	7 385	324 937	0	0	1 105 090	0	0
			2300	Commercial	97 535	19 501	73 335	368 642	117 824	868 485	0	0	1 545 322	0	2 714 603
			2400	Households	435 435	0	17 517	53 241	192 834	466 292	0	0	1 165 319	1 523	748 486
			2500	Other	0	0	0	0	0	8 289	0	0	8 289	0	943 253
			2600	Total By Customer Group	1 253 211	37 018	90 852	456 893	318 043	1 668 003	0	0	3 824 020	1 523	4 406 342

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