



Brighton Council

POLICY NAME: PROVISION FOR DOUBTFUL DEBTS **POLICY NO:** 1.12

ADOPTED BY COUNCIL: 19/7/99; 21/2/00; 28/1/03; 8/4/03 (Finance)
8/7/03 (Finance); 13/9/05 (Finance);

POLICY:

To achieve the desired matching of revenue and expenses for an accounting period and to accurately reflect the financial position of council at year-end, a provision for doubtful debts will be established.

The amount will represent 3% of the total sundry debt or an amount equal to the specific debtors considered doubtful, whatever being the greater. All other rates and charges are charges on the land and are recoverable from the owner or occupier or upon the transfer of ownership of that land. In extreme circumstances the Local Government Act 1993 grants power of compulsory sale of such land to recover outstanding amounts. As a result, all amounts of uncollected rates and charges are considered collectable.