

**Appendix 1**

**Monmouthshire County Council**

**Sundry Debtor  
Policy**

**MONMOUTHSHIRE COUNTY COUNCIL  
SUNDRY DEBTOR POLICY**

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**1. INTRODUCTION**

- 1.1 The Head of Finance has responsibility, under Section 151 of The Local Government Act 1972, for the proper administration of the financial affairs of the Council. One such area of administration is that relating to Sundry Debtors and it is this that the Policy covers.
- 1.2 This Policy supplements the Financial procedural rules found in the Council's Constitution. Timescales in the policy for payment terms, billing and account collection, together with performance reporting, are set out to ensure a consistent approach to debt management is applied across the Council.
- 1.3 This Policy has been developed to help the Council meet its commitment to providing Value for Money. Particularly, it provides a framework for service delivery that recognises debt occurs for a variety of reasons; in some cases there may be a deliberate intention not to pay and in others non-payment may be as a result of an oversight or a change in personal circumstances.
- 1.4 The framework also facilitates the move towards a Performance Management operating model that fully supports the Council's Improvement agenda and which provides a methodology for generating information that can be used to drive continuous improvements and ensure excellence in Customer Services.
- 1.5 The Policy sets out the way in which the Council intends to collect monies due to it from both individuals and businesses.
- 1.6 The Council will use the most effective method of debt recovery, appropriate to each case, in order to maximise income.
- 1.7 The Council will keep under constant review advances in technology that may facilitate/improve or reduce the cost of the prompt payment of sums due to the Council.
- 1.8 Equality and related considerations will be taken into account in accordance with the Council's Sustainable Development and Equalities Policy, current at the time of dealing with each case. Specifically staff seeking to recover debts will ensure information is accessible as appropriate to the needs of the debtor.
- 1.9 This Policy will be supported by, and provides support, to any Policies connected with social and financial inclusion.
- 1.10 Application of the Policy will be monitored by the Head of Finance and will be subject to periodic scrutiny and review.

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### **2. DEFINITION OF SUNDRY DEBTS**

- 2.1 The Council charges and collects income from a diverse range of activities. Customers range from other public bodies, private businesses, through to individuals. Sundry debt does not include council tax and business rates collection.
- 2.2 The value of invoices raised can range significantly from a few pounds to many thousands of pounds, and therefore, taken together the value of all these sundry debts is considerable.

### **3. OBJECTIVES OF THE POLICY**

- 3.1 The function and objectives of this Policy are to protect the Council's investment in debtors, ensure a good overall control of debt, maximise cash flow and to provide a cost effective service. This is achieved by:
- Ensuring debtors are made aware of the Council's terms and conditions
  - Ensuring debtors, wherever possible satisfy the Council of their ability to pay
  - Raising invoices in a timely and accurate manner
  - Ensuring invoices raised are valid and reflect services provided
  - Raising invoices only if it is cost effective to do so
  - Ensuring customers pay in accordance with the agreed terms
  - Maintaining and developing good customer relationships by adopting three principles considered to be best practice in enforcement activity, namely that at all times the Council's actions will be proportional, consistent and transparent
  - Taking a similar approach in cases with similar circumstances to achieve similar ends by aiming to achieve consistency in the advice given, use of powers available to the Council and recovery procedures used. Consistency does not mean uniformity and staff must take account of all relevant factors when dealing with individual cases such as the family and social circumstances of the debtor, their payment history, income and ability to pay and health and age
  - Securing prompt payment and therefore minimising bad debts
  - Protecting a major Council asset - Debtors
  - Developing a good professional credit reputation
  - Dealing with and resolving queries promptly
  - Offering efficient and flexible payment methods
  - Taking prompt and efficient recovery action
  - Terminating services for non-payment where appropriate
  - Controlling responsibilities and internal authority levels
  - Developing teamwork with all Service Areas
  - Regular management reporting and performance measurement
  - Consistently implementing the Policy

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- 3.2 It is inevitable that from time to time the Council will be required to pursue recovery from persons and or businesses experiencing genuine difficulty in making payment. An agreed and transparent policy of how the Council manages and collects debts is considered a key element in ensuring consistency, sensitivity and best practice in such situations.
- 3.3 The reasons for any action taken will be explained clearly, without jargon and to *Plain English* standards and will include the appropriate timescales. Such information may be given in writing or verbally and will be published on the Council's website. Braille or translation services will be used when considered necessary.
- 3.4 The procedures defined in this policy and the documentation illustrated, are designed to achieve these objectives. It is essential that the defined procedures are consistently implemented by all concerned.

### **4. RESPONSIBILITY FOR THE POLICY**

4.1 In broad terms, the relevant responsibilities are as follows:

- **The Cabinet** – setting and approving the policy.
- **The Head of Finance/Assistant Head of Finance** – advising and providing guidance on setting the policy and ensuring that the policy is implemented and overall management of the policy.
- **The Revenues Manager** - in respect of sundry debt recovery, the day-to-day administration of the Policy, through the Debt Recovery Team based in the Council's Revenues Section.
- **The Senior Recovery Officer** – Invoice production and debt recovery, the provision of reports, reconciliations, performance information, and the financial account maintenance of the computerised system.
- **Legal Services** – legal debt recovery, providing advice and support as necessary.
- **All other Council Departments** – applying the policy as defined in this document.

4.2 Exceptions to the Policy

Due to the nature of some debts alternative arrangements are in place for their management and recovery. Policies covering these exceptions are included as

Appendix i: Debtor Policy for Social Care and Health

Appendix ii: Car parking fines

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### **5. RAISING AN INVOICE – GENERAL PRINCIPLES**

- 5.1 A more commercial attitude should be adopted whereby fees and charges are obtained in advance or at the time of service provision. Where goods or services provided need to be paid for after this, then the Council offers credit facilities wherever it is considered prudent to do so.
- 5.2 By raising an invoice, the originating Department agrees that approval to take appropriate recovery action, including Court action when necessary, is granted at the time that the debt is raised.
- 5.3 However, the following points should be considered before raising an invoice:
- Fees and charges are payable in advance or at the time of using a facility or service, etc.
  - It should not be used as a mechanism for negotiating sums due to the Council.
  - They should not be raised for amounts less than £15.  
*There are exceptions to this such as licenses, rents and leases connected with occupying Council land and property.*
- 5.4 The amount below which invoices should not be raised will be determined periodically by the Head of Finance.

### **6. CREDIT ASSESSMENTS**

- 6.1 Due to the type of services and facilities the Council provides and the duties it is obliged to undertake, it is not possible or feasible to assess all the customers of the Council.
- 6.2 However, there are certain areas of the Council's business where a credit check should be undertaken of potential customers before the service or facility is provided.
- 6.3 This is in relation to potential leaseholders of commercial and industrial property where a satisfactory bank and trade reference or other suitable credit check, should be obtained prior to a letting.
- 6.4 This is undertaken by the Estates section and may comprise of the following checks being made:
- (i) The customer being asked to provide two trade references and their bank details so that references can be obtained. This will give some indication as to their trading experience and payment history with other suppliers.

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- (ii) A bank reference will give an indication as to the customer's ability to pay the amount of the contract/service to the agreed terms stated in the contract. The clearing banks currently charge an Administration Fee which is payable by the enquirer.
- (iii) Access through an Information Database which means that a search can be undertaken on every address registered in the United Kingdom for any detrimental information which is held against the persons registered as living at the property address provided. This information shows whether the customer has any other credit commitments and if so whether these have been discharged satisfactorily. It will also show whether any County Court judgments are registered against the address and if so, when they were registered and for what value.

If the potential customer is a registered Public Limited Company (PLC) or Private Limited Company (Ltd) then where possible a more detailed credit assessment may be undertaken.

### **7. OPENING NEW ACCOUNTS**

7.1 Due to the variety of services and facilities that the Council provides, it is the responsibility of each Department to ensure that all of the required details to raise an account are obtained from the customer. The required details are listed below:

- The identity of the customer, i.e. a PLC or Limited Company, sole trader, partnership, public body, voluntary organisation, club or society.
- In the case of a limited company, the Registered Office address of the company and the address of the Company Secretary where invoices should be sent.
- In the case of a partnership or sole trader, their full names and their trading name, together with their home and trading addresses.
- In the case of members of the public or voluntary organisations, club or society, their full name, home address, email address, telephone number, status of the person in the organisation and written confirmation that they take personal responsibility for any invoice raised against the organisation, club or society.
- In general, the invoice address if different, together with the contact details of where the invoice is to be sent.

7.2 These details should be obtained by the relevant Department prior to the provision of the service or use of a facility, etc. Where possible, the Department should obtain written confirmation from the customer stating they understand they will be responsible for full payment of the service or use of a facility prior to it being provided by the Council. Form 1 is attached to this Policy for this purpose.

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- 7.3 All details should be checked on the Sundry Debtor system to ensure that there is no duplication or conflict with similar customers already set up.
- 7.4 At this time, Departments should make new customers aware of the Council's standard payment terms and refer any possible request to deviate from this to the Debt Recovery Team.
- 7.5 If the service or facility being provided is on a contractual basis then each Department must ensure that the customer:
- (i) Reads and understands all the terms of the contract.
  - (ii) Is informed both verbally and in writing of the Council's payment terms i.e. payment is due immediately on receipt of the invoice.
  - (iii) Is informed that if payment is not received then the person who has signed the contract is personally liable for the debt.
  - (iv) Is age 18 years or over.
  - (v) Must sign and date the contract and a copy is given to them for their records.
  - (vi) Is informed that an invoice will be sent for the charge of the service/facility.
  - (vii) Is aware of the VAT implications relating to that particular contract.

**8. PAYMENT TERMS**

- 8.1 The Council's standard terms require payments to be made immediately upon receipt of the invoice and these terms apply to all sundry debtor accounts raised within the Authority. Any deviation from these standard terms needs to be approved by the Head of Finance.
- 8.2 Payment by instalments is considered if requested. This applies mainly to the on-going provision of services with an associated annual charge.
- 8.3 In such circumstances, payment must be received by each due date in the agreed instalment plan.

**9. BILLING**

- 9.1 All invoices should be raised on the central Sundry Debtors system. To aid efficient debt collection and prompt settlement, invoices should be raised and sent to customers within 10 days of the service/facility provision. For tax purposes an invoice issued by a local authority must be issued within 60 days of the basic tax point arising i.e. the date the goods were sent or made available for use or the date the service was performed or completed. This



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limit can be extended if the invoice cannot be issued until an invoice is received from the Council's own sub contractors/suppliers. Failure to raise invoices within the period contravenes the VAT rules. To aid recovery procedures it is essential that dates of service provision are given when invoices are raised.

- 9.2 Again, any deviation from this needs to be approved by the Head of Finance. An exception is for rechargeable works where the exact cost of the service may not be known nor evidenced immediately. However, in any case, an invoice should be raised within 2 weeks of completing the works.
- 9.3 Prompt invoicing is essential to efficient debt collection; the longer the period, the less likely is prompt settlement.
- 9.4 The content (narrative) on the invoice should be concise but of sufficient clarity to ensure that the customer fully understands the bill. This must include the nature of service, date, periods of time, location, full contact details and a purchase order number (if applicable). If there is additional proof of debt this should be filed on the debtor system at the time of raising the invoice.
- 9.5 The bill ultimately raised should show clearly the Council's terms and conditions, including the payment terms and methods of payment.
- 9.6 All relevant information relating to a bill (proof of debt) should be kept in scanned image format until at least six years after it is first issued. If at the end of that six-year period the bill remains unpaid, the supporting documentation should be retained until final settlement of the debt.

### **10. METHODS OF PAYMENT**

- 10.1 The Council's preferred method of payment is in electronic form and this is encouraged as much as possible.

These payment methods are as follows:

- Automated Telephone Payments
- The Council's website
- Direct Debit

Other forms of payment accepted by the Council are as follows:

- Credit and Debit cards over the telephone
- At a Post Office
- Cheques
- Standing orders

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### **11. ACCOUNT CONTROL**

- 11.1 The Council aims to be more proactive in the collection of sums due from its major debtors. This involves liaison with these debtors on a regular basis.
- 11.2 Adopting a more pro-active approach to the collection of sums due to the Council and ensuring follow up contact after the issuing of the invoice ensures the payment of larger sums within the terms of this Policy. The Debt Recovery will assess accounts on individual merit and circumstance.
- 11.3 The Council will work alongside welfare and advice agencies in dealing with debts due to the Council (either singly or as part of a multiple debt scenario that may include other organisations) and actively signpost, with the debtor's approval, such cases as are considered appropriate to those organisations.
- 11.4 In the case of multiple debts due to the Authority the staff within the Debt Recovery Team will coordinate recovery activity and balance repayment profiles across all debts due to the Council.

### **12. ACCOUNT COLLECTION**

- 12.1 Where an account is not settled by the due date, based on best practice guidance, the following process shall apply:
- 28 days after the invoice date – a reminder 1 letter is sent.
  - 14 days later – reminder 2 letter is sent
  - Departments are contacted to confirm next step, contact debtor, ensure POD is sufficient, and resolve any disputes
  - 28 days later - a notice of legal proceedings is sent and gives the debtor a further seven days in which to make payment or to inform the Council as to the reason for non-payment – Letter Before Action
  
  - 28 days later – legal proceedings commence i.e. County Court Action
- 12.2 Reminder letters are generated by the Sundry Debtor system automatically. Recovery action can be suspended (parked) at any time after the date of the invoice to prevent a reminder letter being raised. This facility should only be used in exceptional circumstances the majority of debts should be actively managed. The Debt Recovery Team has access to a report which details all “parked” invoices and this report should be reviewed on a regular basis.
- 12.3 Prior to statutory methods of enforcement being taken, the Debt Recovery Team may use, where cost effective to do so, external collection agents, trace agents, visits to the debtor's home and telephone debt chasing as alternative means of recovering debts.

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12.4 The cycle can be changed depending on specific circumstances. The timescale should not be increased only reduced or a stage eliminated if the debtor is considered to be a high risk.

12.5 This process is co-ordinated by the Debt Recovery Team and supported or undertaken by the Council's Legal Services Unit, where necessary for undefended matters. In relation to defended matters, these matters are referred to Legal Services when it becomes evident that the matter is to be defended by the debtor.

**13. DISPUTED INVOICES**

13.1 Where a customer disputes an invoice, the Debt Recovery Team shall refer the matter to the Department that originated the request for an invoice. It is the responsibility of that Department to resolve the issue of the dispute and to ensure that they have all the required information to substantiate any sundry debtor account which is issued by their Department. The contact name and direct line telephone number appear on invoices.

13.2 At all times, the Department that originated the request for an invoice must keep the Debt Recovery Team informed of the status of the dispute and whether the collection of debt should be suspended or re-commenced by the Debt Recovery Team. This will ensure that the collection cycle is managed appropriately.

13.3 To help customer service and efficient debt collection, all disputes should be resolved within 28 days in accordance with best practice guidance.

13.4 Where an incorrect charge to a customer has been made by the Department that originated an invoice, or the address provided for the invoice was incorrect, the Department must inform the Debt Recovery Team within 3 days of discovering the error and provide instructions as to how the matter is to be resolved.

13.5 Where the dispute relates to a charge of sub standard work, goods not received or service not provided, then these may take longer to resolve.

13.6 However, they should never be left unresolved and it is the responsibility of departmental managers providing the service, to review on a regular basis any disputes under their responsibility and bring to a conclusion as soon as possible.

13.7 In any event, after 28 days, it is expected that the account is either paid or recovery action recommended. If no action to resolve the dispute is taken within the 28 days a credit note will be raised and this is charged back to the relevant departmental cost centre. A correct invoice should then be raised if appropriate.

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13.8 A dispute is not resolved unless it meets one of the following conditions:

- Customer is correct and gets full credit
- Customer is partly correct, gets partial credit and accepts revised charge
- Customer is incorrect and accepts the charge
- Customer is not correct but does not accept the situation and the Council is prepared to commence legal proceedings.

**14. CREDIT NOTES**

14.1 Some invoices raised may ultimately be incorrect and require cancelling or the charge reduced. This could arise from a customer dispute or be identified internally.

14.2 Where a corresponding credit note is required, the relevant service area should authorise Sundry Debtors to deal with this by completing a Credit Note Request Form, (see attached Form 2 at the end of this Policy) setting out a brief explanation of why the change is required.

14.3 The Debt Recovery Team may initiate a credit note for invoices raised that contravene this Sundry Debtor Policy at any stage of the recovery process. These will be authorised by the Head of Finance.

14.4 The above does not preclude the debt from being reinstated if circumstances change.

**15. SANCTIONS**

15.1 Where an account remains unpaid and is not subject to dispute or any other agreement regarding its status, then cancellation of the service provided or future access to a facility, etc. should be seriously considered.

15.2 This should be reviewed before legal proceedings are commenced and is a decision for the service department following advice and guidance from the Head of Legal Services and Head of Finance.

15.3 Each case should be considered on its own merits.

**16. ACCOUNTS SUBJECT TO LITIGATION**

16.1 All unpaid accounts over £500 in value, which become overdue are subject to potential recovery through the courts. The decision to use legal recovery for lower value accounts is that of the Debt Recovery Team in conjunction with Legal Services.

16.2 The minimum amount on which court action will be taken will be subject to annual review by the Head of Finance in conjunction with the Head of Legal Services, having regard to County Court fees.

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- 16.3 The Department should consider whether cancellation of the service is possible. In addition, a credit check is undertaken to further determine whether it will be cost-effective to pursue the debt in this way.
- 16.4 It is the responsibility of the service department to ensure that it has the necessary supporting evidence. Unless Departments make sufficient evidence available, then it may not be possible for legal action to be initiated.
- 16.5 All statutory methods of enforcement of debts shall be available for use in relation to Civil Enforcement in the County Court.
- 16.6 The costs of enforcement action/litigation to recover sundry debtor invoices will be charged against the budget of the service raising the invoice. Any costs recovered from the debtor will be credited against these sums.
- 16.7 Enforcement agents and Council staff shall comply with relevant advice from the Lord Chancellor's Department that is, at any time, currently in force.
- 16.8 Where legislation permits, the Council will seek to levy and recover from the debtor any and all costs/fees that are legitimately due from the debtor to the Authority or its agents. In exceptional cases, where it would not be in the public interest to pursue residual costs/fees only following settlement of the original debt will they be waived. This will be the decision of the Head of Finance.
- 16.9 Departments should have provided proof of debt when the invoice was raised, if the Legal Section requires further information departments have 10 days to supply any relevant information to the Legal Team for Legal action to commence. After a full consideration of this documentation the Legal Team may commence the process towards Court action. If this step is to be taken it will be actioned within 10 days of receiving the relevant documentation. Please note this information should substantiate the invoice which has been raised. This information will be disclosed to the Debtor at an early stage and it will form the evidence which the Council will rely on should the matter proceed to Court. If there are any inconsistencies between the information provided and the invoice raised the matter will have to be considered for cancellation as the Council may not be successful in a claim against the Debtor due to the lack of evidence.
- 16.10 The Debt Recovery Team will credit note invoices where no backing papers have been received 30 days from when requested or where they will not stand up to court scrutiny and County Court recovery is no longer an option.
- 16.11 The Legal Team will instigate Court action, and, where the case is defended, Legal Services will represent the Council.
- 16.12 Unfortunately in some instances, despite a County Court Judgment being obtained and enforcement action being taken, legal action fails to produce a

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payment towards some or all of the debt due. In these circumstances, further action is limited and in most situations the invoice will be submitted for write off. However, if any individual Department / Service Area has any information which may suggest that the debtor could have any assets then consideration may be given to the issuing of bankruptcy proceedings. This option will only be exercised if there is additional information available which indicates the debtor may have assets which could be distributed via appointing the official receiver to declare the Debtor bankrupt and distributing any assets accordingly. The Council is treated as an unsecured creditor in such an action and consequently it may be at the end of a very long chain of creditors. As bankruptcy proceedings are expensive and the prospect of return is low, such proceedings will only be considered if there is additional financial information. In this case it may be that the Debtor is willingly choosing “not to pay” rather than “not affording to pay”. In such circumstances consideration of this method of recovery will be undertaken.

### **17. DEBT FOR WRITE OFF**

- 17.1 The Council recognise that where a debt is irrecoverable, prompt and regular write off of such debts is good practice as it maintains the accuracy of the collection databases. The same principles apply to accounts in credit.
- 17.2 The Debt Recovery Team will seek to minimise the cost of write-offs by taking all necessary action to recover what is due within a timely manner. All debts will be subject to the full recovery, collection and legal procedures as outlined in this policy.
- 17.3 Where bills and reminders are returned as ‘Gone Away’ consideration will be given to the use of a Tracing Agent on a ‘no success no fee basis.
- 17.4 Where all forms of recovery on outstanding debt have been exhausted and/or it is considered that the debt is no longer economic to pursue, it should be written off. Depending on the limits set out below:
- Up to £5,000 and any bankruptcies – Revenues Manager  
Between £5,000 and £10,000 – Section 151 officer  
Over £10,000 - Section 151 officer and Cabinet Member for Finance
- 17.5 Where the debt has been subject to litigation, the Debt Recovery Team, in conjunction with Legal Services, should discuss whether the debt is reasonably recoverable and future action to be taken in respect of the matter.
- 17.6 The Debtors Team Manager should review outstanding debt on a monthly basis with the aim of identifying any uncollectible debt sitting on the Council’s ledger for an indefinite period. All write offs should be processed within the time limit to allow VAT to be reclaimed on the bad debt (debt that is more than 6 months old and less than 3 years 6 months old), unless instalment arrangements are in place.

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- 17.7 All accounts that are considered and subsequently approved as being irrecoverable will be written off against the appropriate account. Where possible the VAT on written-off sundry debt accounts will be recovered by the Authority in accordance with the rules and procedures laid down by HM Revenue and Customs.
- 17.8 Debt written off does not preclude arrangements for pursuing and accepting payment at a later date. Therefore, the record will remain on the system with all other relevant documents.
- 17.9 Credit notes are written back to the relevant departmental cost centre, therefore, a more proactive use of credit notes where disputes are not resolved and where backing paperwork for County Court action will not stand up to court scrutiny should reduce the amounts to be written off.

**18. INSOLVENCY**

- 18.1 Where the Council is aware or notified of a customer falling into receivership or liquidation, etc. then the Debt Recovery Team should be made aware immediately. Subsequently the Revenues Manager should determine whether a receiver or liquidator has been appointed. The Debt Recovery Team will submit the proof of debt.
- 18.2 Under no circumstances should a service or facility be provided to a company that is in receivership or any individual who is in the process of being declared bankrupt. Suitable checks on Companies who have voluntary agreements that allow them to continue trading should be made. A Company Search should be undertaken by the Debt Recovery Team at Companies House to elicit the relevant information.
- 18.3 Similar rules should apply to individuals who are attempting to clear debts under voluntary arrangements. Advice should be sought from Legal and credit checks made.
- 18.4 Where notification is received that a debtor has absconded without providing a forwarding address, then a trace facility is available. The Debt Recovery Team will weigh up the cost of undertaking a trace against the size of the debt.
- 18.5 The Council is likely to become a low rated creditor in any insolvency proceedings. Therefore, such debts should be written off as soon as a proof of debt has been lodged.

**19. PERFORMANCE MEASUREMENT AND MANAGEMENT REPORTING**

- 19.1 The Council recognises that prompt recovery action is key in managing its debt and maximising income. The following performance information should be compiled:

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- Days Revenue Outstanding (DRO or Debtor Days) provided by the Senior Recovery Officer on a monthly basis. This is a standard and commonly used indicator that identifies the average number of days for the organisation to receive payment for its invoices. The Council should aim to achieve a period-on-period reduction in average debtor days.
- The proportion of outstanding debt that is more than 30 days old from date of invoice provided by the Senior Recovery Officer on a monthly basis. This indicator examines the ability of the Council to recover outstanding debts from customers and adopts the commonly used 90-day credit period. The Council should aim to achieve a period-on-period reduction in the proportion and this indicator should be used in tandem with Days Revenue Outstanding (DRO or Debtor Days).
- The cost of the invoicing function per customer invoice processed provided by the Senior Recovery Officer on an annual basis. This is a standard and commonly used indicator that examines the efficiency of the invoicing function by identifying the cost of raising each customer invoice. The Council should aim to achieve a period-on-period reduction in the cost of invoice processing. This indicator can additionally be used to suggest a minimum value for which an invoice should be raised.
- Monthly reports on recovery activity to originating departments provided by the Debt Recovery Team.

The Revenues, Systems & Exchequer Service Improvement plan also includes annual performance targets for the Sundry Debtors Team.

19.2 Therefore, the Council will:

- Set clear targets for the recovery of debt.
- Have clear written recovery procedures.
- Have in place regular and formal reviews with partners and agents
- Set priorities for specific areas of debt and assess recovery methods to ensure maximum efficiency and recovery levels.

19.3 The performance information should be produced by the Senior Recovery Officer for the Head of Finance on a monthly basis. Information should be reported regularly to Members alongside some narrative to explain the figures, trends, actions required, etc.

19.4 The main benchmark is the Council's own past performance and trends, etc and these are the indicators on which improvement should be based. However, wherever possible, comparisons are made with other local authorities and local government generally, through published information or benchmarking clubs, etc.

19.5 Where either national or local performance indicators exist the Council will strive to be the best in class and publish actual performance against these



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targets regularly. Progress reports will be monitored monthly by the Head of Finance.

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**Form 1**

**Sundry Debtors - Supply/Service/Booking Agreement**

<b>Company, Organisation, Club or Individual Name</b> (please give full name(s) of partnerships & sole traders where applicable)	_____
<b>Invoice Address:</b>	_____ _____
<b>Trading Name &amp; Address:</b>	_____ _____
<b>Home Address</b> (of partners, sole traders, representatives of clubs/organisations & members of the public):	
<b><i>If a limited company please also provide:</i></b>	
<b>Name of Company Secretary</b>	_____
<b>Company Registration Number</b>	_____
<b>Registered Address:</b>	_____

<b>Description of Supply/Service/Booking including dates</b>
_____
_____
_____

<b>I (print name)</b> _____, <b>on behalf of</b> _____ (enter company name, organisation name, etc, where necessary) <b>will accept responsibility for paying any invoice raised in connection with the above supply/service provided, and will ensure that payment is made in accordance with the terms specified.</b>	
<b>Signed</b> _____	<b>Date</b> _____
<b>Status / Job title of signatory</b> _____	
<b>Contact Details</b>	- Telephone no. _____ Fax no. _____
	- E-mail address _____

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**Form 2**

**CREDIT NOTE REQUEST/INVOICE CANCELLATION**

Customer Name

Address

Town

County

Postcode

Contact  Telephone Number

Product Code (if known)	Description	Account No.	Cost Centre	Detail	Location	Quantity	Unit Price	Total Net Price	VAT Code

Total Vat   
Total Credit Amount

Invoice Number(s) this credit relates to

Reason for credit/cancellation

Entered by:

Entered by  Extension Number

Authorised by  Head of Service

**The Council department providing the supply/service is responsible for getting their customer to complete this form. It should then be passed to the Accounts Section together with a completed Sundry Debtor Invoice Request Form.**