

FP09/11 CREDIT CONTROL PROCEDURE

APPENDIX 3

Age of Debt	Value	Type	Provision
Less than 60 days	Less than £5k	Trade	Nil
		NHS (contracted)	Nil
		NHS (non-contracted)	100%
Greater than or equal to 60 days and less than 90 days	All	Trade	25%
		NHS (contracted)	25%
		NHS (non-contracted)	100%
Greater than or equal to 90 days and less than 180 days	All	Trade	50%
		NHS (contracted)	50%
		NHS (non-contracted)	100%
Greater than 180 days	All	Trade	100%
		NHS (contracted)	100%
		NHS (non-contracted)	100%

SAMPLE ONLY