SCHEDULE 3

THE KEEPING OF THE BID REVENUE ACCOUNT

PART 2

Debits to the Account

Item 3: provision for bad or doubtful debts

The following, namely-

- (a) any sums credited to the account for the year or any previous year under item 1 or 2 of Part 1 of this Schedule which, in the opinion of the authority, are bad debts which should be written off; and
- (b) any provision for doubtful debts which, in their opinion, should be made in respect of sums so credited.