

WEST DUNBARTONSHIRE COUNCIL

Report by the Executive Director of Corporate Services

Corporate Services Committee - 25 February 2009

Subject : Write Off of Miscellaneous Income Debtor Accounts – Deceased Persons

1. Purpose

- 1.1** The purpose of this report is to recommend for approval the write off of debts in respect of miscellaneous income debtor accounts.

2. Background

- 2.1** Miscellaneous income debtor accounts are issued to individuals and organisations for the use of certain Council services. In certain circumstances these debts may become uncollectable.
- 2.2** Financial Regulation D4 requires the Head of Finance & ICT to seek the approval of Members prior to writing off any debt in excess of £500.
- 2.3** It has been the practice of this Council not to publicise the individual debts being written off in respect of deceased persons. As such a full list of the debts being written off has been placed in the Members' library.

3. Main Issues

- 3.1** Debts totalling £9,022.31 are submitted for write off.
- 3.2** Although the debts are treated as written off, should any circumstances change whereby debts can be collected, the Council will pursue them. Indeed, if any Member has information or a query regarding a debtor, they can contact the Finance Service directly.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

- 5.1** The miscellaneous income debtor accounts written off totalling £9,022.31 are provided for in the Council's bad debt reserve.

6. Risk Analysis

- 6.1** The amount of write off has been provided for in the Council's bad debt reserve.

7 Conclusions

- 7.1** The individual debts totalling £9,022.31 in respect of deceased persons are deemed uncollectable. The sum written off is provided for within the Council's bad debt reserve.

8. Recommendations

- 8.1** Members are asked to approve the write off of miscellaneous income debtor accounts totalling £9,022.31 in respect of deceased persons.

Joyce White
Executive Director of Corporate Services
Date: February 2009

Wards Affected: All Council Wards.

Appendix: None

Background Papers: None

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