WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Corporate & Efficient Governance Committee - 25 February 2009
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Subject : Write Off of Miscellaneous Income Debtor Accounts

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 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 £500.00.

3.   Main Issues

3.1   Debts totalling £42,094.77 are submitted for write off. A detailed list of all accounts being submitted for write off is attached as Appendix 1.

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 £42,094.77 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 are deemed uncollectable. Sums written off are 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 £42,094.77.

Joyce White
Executive Director of Corporate Services
Date: February 2009

Wards Affected:	**All Council Wards.**
Appendix:	**Details of Individual Debts**
Background Papers:	**None**
Person to Contact:	**Vincent Gardiner, Manager of Exchequer, Garshake Road. Telephone (01389) 737192. Email: vincent.gardiner@west-dunbarton.gov.uk**