

WEST DUNBARTONSHIRE COUNCIL
Report by the Executive Director of Corporate Services
Corporate and Efficient Governance Committee : 28 May 2008

Subject : Write-off Policies

1. Purpose

- 1.1** The purpose of this report is to recommend to Committee amendments to the current write off policies.

2. Background

- 2.1** Financial Regulation D4 gives the Head of Finance authority to write-off individual debts up to £500.
- 2.2** In addition, Committee agreed in April 1998 that council tax and community charge debts in respect of the following categories could be written off by the Head of Finance:
- deceased persons with no estate
 - persons who have been sequestrated, bankrupt or protected by a trust deed
 - persons not capable of managing their own affairs
 - accounts with a minor balance (+/- £5.00)

3. Main Issues

- 3.1** The ongoing recovery of sums due to the Council has identified other categories of debt that the Council may wish to consider appropriate for write off under delegated authority, namely:
- persons in care whose full income is being used for care fees
 - accounts with a minor balance (+/- £10.00)
- 3.2** As with all write offs, should any circumstances change whereby debts can be collected, the Council will pursue them.
- 3.3** The amendments outlined in 3.1 above will bring council tax and community charge procedures into line with the policy in respect of council house rents.
- 3.4** Members may be aware that Financial Regulations are being reviewed in light of the Council's revised structure. Any decisions made by Committee will be reflected in the updated Financial Regulations.
- 4. Personnel Issues**
- 4.1** There are no personnel issues

5. Financial Implications

5.1 The increased value of write off will be covered within existing bad debt provisions.

6. Risk Analysis

6.1 There was no requirement to carry out a risk analysis.

7. Conclusions

7.1 This report seeks Committee approval to amend the existing delegated authority for write offs to include certain persons in care and small balances +/- £10.00.

8. Recommendation

8.1 The Committee is requested to approve the recommended change in council tax and community charge write off policy.

Joyce White
Executive Director of Corporate Services
Date: May 2008

Wards affected: All Council wards

Appendix: None

Background Papers: None

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