

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

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**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 sequestered, 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**

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**Wards affected:** All Council wards

**Appendix:** None

**Background Papers:** None

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