

# WEST DUNBARTONSHIRE COUNCIL

## Report by the Executive Director of Corporate Services

Corporate & Efficient Governance Committee: 20 April 2011

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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 £138,722.50 are submitted for write off. In accordance with the recommendation made by Members at the Corporate and Efficient Governance Committee on 27 January 2010, a detailed list of the accounts being submitted for write off has been circulated to all Members of the Committee.

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 & ICT Service directly.

### **4. People Implications**

4.1 There are no people implications.

### **5. Financial Implications**

5.1 The miscellaneous income debtor accounts being written off, totalling £138,722.50 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. Equalities, Health & Human Rights Impact Assessment (EIA)**

7.1 No significant issues were identified in a screening for potential equality impact of this report

**8. Conclusions and Recommendations**

8.1 The individual debts are deemed uncollectable. Sums written off are provided for within the Council's bad debt reserve.

8.2 Members are asked to approve the write off of miscellaneous income debtor accounts totalling £138,722.50.

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**Joyce White**  
**Executive Director of Corporate Services**  
**Date: 28 March 2011**

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**Appendices:** None

**Background Papers:** None

**Wards Affected:** All Council wards.