

WEST DUNBARTONSHIRE COUNCIL

Report by the Executive Director of Corporate Services

Corporate & Efficient Governance Committee: 20 June 2012

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 & Resources to seek the approval of Members prior to writing off any debt in excess of £500.00.
- 2.3** A report is submitted annually to Committee seeking approval for write off of irrecoverable debts in excess of £500.00.

3. Main Issues

- 3.1** Debts totalling £119,577.50 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 & Resources 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 £119,577.50 is 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 Impact Assessment (EIA)

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

8. Strategic Assessment

- 8.1** The Council has identified four main strategic priorities, namely Social & Economic Regeneration, Financial Strategy, Asset Management Strategy; and Fit for Purpose Services.
- 8.2** The write off of uncollectable debts feeds into the financial strategy of the Council.

9. Conclusions and Recommendations

- 9.1** The individual debts are deemed uncollectable. Sums written off are provided for within the Council's bad debt reserve.
- 9.2** Members are asked to approve the write off of miscellaneous income debtor accounts totalling £119,577.50.

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Date: 7 June 2012

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Appendices: None

Background Papers: None

Wards Affected: All Council wards.