

# WEST DUNBARTONSHIRE COUNCIL

## Report by the Chief Executive

Corporate Services Committee - 28 March 2007

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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 certain Council services. In certain circumstances these debts may become uncollectable.
- 2.2 Financial Regulation D4 requires the Head of Finance to seek the approval of Members prior to writing off any debt in excess of £500.

#### 3. Main Issues

- 3.1 Debts totalling £140,619.11 are submitted for write off. Appendix 1 contains the details of all individual debts.
- 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 query regarding a debtor, they can contact the Finance Service directly.
- 3.3 It should be noted that the write off amount represents approximately 0.4% of the debtor accounts issued.

#### 4. Personnel Issues

- 4.1 There are no personnel issues.

#### 5. Financial Implications

- 5.1 The miscellaneous income debtor accounts written off totalling £140,619.11 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 detailed in Appendix 1 are deemed uncollectable. Sums written off are provided for within the Council's bad debt reserve.

## **8. Recommendations**

**8.1** The Committee is invited to approve the write off of miscellaneous income debtor accounts totalling £140,619.11.

**David McMillan**  
**Chief Executive**  
**Date: 16 March 2007**

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**Wards Affected:** All Council Wards.

**Appendix:** Details of individual debts

**Background Papers:** None

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