

# WEST DUNBARTONSHIRE COUNCIL

## Report by Strategic Lead - Resources

Corporate Services Committee: 13<sup>th</sup> November 2019

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**Subject: Write-Off of Miscellaneous Income Debtor Accounts - Quarter 2, 2019/20**

### **1. Purpose**

- 1.1** The purpose of this report is to seek Committee approval for the write off of debts in respect of miscellaneous income debtor accounts, which have been deemed as irrecoverable during Quarter 2 2019/20, arising from various years and reasons as detailed in the appendix.

### **2. Recommendations**

- 2.1** It is recommended that the Committee approve the write-off of miscellaneous income debt valued at £108,457.05.

### **3. Background**

- 3.1** Miscellaneous income debtor accounts are issued to individuals and organisations for the use of Council services. The Council's annual billing amount for miscellaneous income debtors is £18.5m of which approximately 80% is collected in the year it is billed. In certain circumstances these debts may become uncollectable.
- 3.2** Financial Regulation D4 which gives the Strategic Lead - Resources authority to write-off individual debts up to £5,000.
- 3.3** Individual debts exceeding £5,000 can be written off only with the approval of Committee.

### **4. Main Issues**

- 4.1** Miscellaneous debts totalling £108,457.05 are submitted for write off. Appendix 1 outlines the dates and reasons for write off.

### **5. People Implications**

- 5.1** There are no people implications.

## **6. Financial & Procurement Implications**

- 6.1** The value of miscellaneous income debtor accounts, being written off, can be accommodated within the Council's bad debt provision. There are no procurement implications.

## **7. Risk Analysis**

- 7.1** If write offs are not approved this will affect the monitoring of performance against targets for performance indicators and budget monitoring.
- 7.2** If write offs are not approved the total level of debts would be overstated and by approving the write offs we are able to reflect the true debts that is collectable.

## **8. Equalities Impact Assessment (EIA)**

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

## **9. Consultation**

- 9.1** The views Legal Services have been requested on this report and have advised there are neither any issues nor concerns with the proposal.

## **10. Strategic Assessment**

- 10.1** The write-off of uncollectible miscellaneous income debtors accounts forms part of the financial governance of the Council. Sound financial practice and budgetary control are imperative to assist with the governance of the Council and supports officers of the Council in achieving the five strategic priorities

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**Stephen West**  
**Strategic Lead - Resources**  
**Date: 29<sup>th</sup> October 2019**

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**Appendices:** Appendix 1: Summary of Miscellaneous Income Write Off  
by Year and Reasons

**Background Papers:** Detailed list of proposed write offs

**Wards Affected:** All Council wards.