

To: Finance, Resources and Customer Services Policy Board

On: 14 November 2018

Report by: Director of Finance and Resources

Heading: Sundry Debtors: Accounts for write-off

1. Summary

- 1.1 In accordance with Financial Regulation 3.5.10 a report regarding the write-off for sums over £10,000 due must be submitted to the Finance, Resources and Customer Services Policy Board.
- 1.2 The debt recovery process involves extensive effort by the Council and its collection agents to locate the debtor and recover the debt. During this process a stage can be reached when it is recognised that the recovery of the sums is no longer viable and it is prudent to write-off the recovery of the outstanding liability.
- 1.3 The Council has already pursued each of the debts summarised on the attached Appendix through its follow up cycle and it is considered prudent to write-off the outstanding balance.
- 1.4 The approval for the write-off will enable the Council to prudently reflect within the financial accounts an accurate representation of the collectable debt. The Council continues to monitor the accounts and, where the circumstances of the debtor alter, will instigate further recovery action as appropriate. The level of write-off will be contained within the Council's bad debt provision.
- 1.5 An analysis of the debt proposed for write-off highlighting the reason why collection is deemed irrecoverable is shown in table 1 below:

Table 1

Sundry Debtors			
Service	Reason	No. Debtors	Amount
Environmental and Planning & Transport	Sequestrated	1	£5,973.58
Social Work	Sequestrated	1	£3,763.19
Housing	Sequestrated	1	£54.23
Total		3	£9,791.00

2. Recommendations

2.1 The Board is asked to authorise the write-off of £9,791.00 as detailed above.

Implications of the Report

1. **Financial** – There has been adequate provision made for these bad debts.
2. **HR & Organisational Development** - None
3. **Community Planning** – None
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** – None
8. **Health & Safety** - None
9. **Procurement** – None
10. **Risk** - None
11. **Privacy Impact** - None

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Finance, Resources and Customer Services Policy Board – Sundry Debtor Accounts for Write Off

Appendix

Name	Address	Charge	Write Off Reason	Amount
Saporito Wine Bar Ltd	44 Old Sneddon Street, Paisley, PA3 2AP	Trade refuse uplift	Sequestrated	£5,130.00
Saporito Wine Bar Ltd	44 Old Sneddon Street, Paisley, PA3 2AP	Profit Share (Spree Festival)	Sequestrated	£843.58
Total				£5,973.58
Debtor 1	Not applicable	Social Care	Sequestrated	£3,763.19
Total				£3,763.19
Debtor 2	Not applicable	Housing Repairs	Sequestrated	£54.23
Total				£54.23
Overall Total				£9,791.00