

To: Finance, Resources and Customer Services Policy Board

On: 30 August 2017

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. Accounts	Amount
Planning & Transport	Sequestered	1	£32,295.94
Social Work	Deceased/Prescribed	1	£15,939.93
Total		2	£48,235.87

2. Recommendations

2.1 The Board is asked to authorise the write-off of £48,235.87 as detailed above.

3. Background

Not Applicable.

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** -

The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report.

8. **Health & Safety** - None

- 9. **Procurement** - None
 - 10. **Risk** - None
 - 11. **Privacy Impact** - None
 - 12. **Cosla Policy Position** – Not applicable.
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List of Background Papers

(a) None

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

Appendix

Service	Charge	Write Off Reason	Amount
Planning & Transport	Demolitions Works	Sequestered	£32,295.94
Social Work	Care	Deceased/Prescribed	£15,939.93
TOTAL			£48,235.87