

Members' Library Service Request Form

Date of Document	04/11/16
Originator	Kenny Christie
Originator's Ref (if any)	
Document Title	Bad Debt Write Offs (under £10k in value)

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Cabinet

Additional information:

Authorised By	Jim Lamond
Designation	Head of Council Resources
Date	04/11/16

For Office Use Only:	
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REPORT TO: Members' Library Service

MEETING DATE:

BY: Head of Council Resources

SUBJECT: Bad Debt Write Offs (under £10k in value)

1 PURPOSE

- 1.1 To notify Members of individual debts, each under £10,000 in value which, for a variety of reasons, could not be collected and have been written off by the Council.

2 RECOMMENDATIONS

- 2.1 That Members note the decision of the Head of Council Resources to write off the unrecoverable debts summarised at Appendix 1.

3 BACKGROUND

- 3.1 The Head of Council Resources is responsible for the collection of all debt owed to the Council. A regular assessment of the outstanding debt is made and a list of debt that is not considered collectable is prepared. In making this assessment, account is taken of the Council's approved Corporate Debt Write Off Policy.
- 3.2 Write off of individual debts under £10,000 is approved under delegated powers by the Head of Council Resources as the Section 95 Officer of the Council. Debts of over £10,000 require Cabinet approval prior to write off.

4 POLICY IMPLICATIONS

- 4.1 None

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy..

6 RESOURCE IMPLICATIONS

- 6.1 Financial - Council Tax debt written off will be charged against the bad debt provision and will not affect the Council's revenue account. Non Domestic Rates write offs will be recovered through the Revenue Support Grant system. Housing rent debt written off will be charged against the Housing Revenue Account bad debt provision. Scottish Water write offs will be borne by the water authority. Sundry Debtor accounts (including Housing Benefit overpayments) have been provided for within the annual accounting year end procedures.
- 6.2 Personnel - none
- 6.3 Other - none

7 BACKGROUND PAPERS

- 7.1 Corporate Debt Write Off Policy – Cabinet 3rd May 2005.
- 7.2 Private schedule of individual debts.

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DATE	11 th October 2016

Appendix 1

Bad Debt Written Off 2015/16

	No. of Accounts	Value of Debt	
Council Tax	819	£553,645.81	
Scottish Water	Included in above	£152,659.92	
House Rent	344	£229,204.42	
Sundry Accounts (Gross)	762	£264,266.59	
Sundry Accounts (Net)			£250,980.96
Sundry Accounts (VAT)			£13,285.63
Business Rates	29	£82,970.89	
Total	1,954	£1,282,747.63	