

TAYSIDE JOINT POLICE BOARD

FINANCE SUB COMMITTEE

28 March 2001

Joint Report by the Chief Constable and Treasurer No. PB 14/2001

SUBJECT: MISCELLANEOUS ACCOUNTS – DEBT WRITE-OFF

Abstract: This report presents details of miscellaneous accounts, which are recommended for write-off

1. RECOMMENDATION

- 1.1 It is recommended that the Finance Sub Committee agree that the accounts detailed on Appendix 1 amounting to £12,877.29 be written off as irrecoverable.

2. INTRODUCTION

- 2.1 The purpose of this report is to provide a statement of invoices which are viewed as irrecoverable and are therefore recommended for write-off. The period covered runs from financial year 1994/95 to financial year 1999/2000. A provision for bad debts amounting to £12,877.29 has been made in the Board's Accounts.

3. DEBT RECOVERY PROCEDURES

- 3.1 Debt recovery procedures are carried out on behalf of the Board, under the terms of a Service Level Agreement, by Dundee City Council. The recovery process commences with the issue of a Final Notice 21 days after the issue date of the invoice, this is followed by a 'Legal Action' letter 15 days later and where appropriate debt recovery telephone calls follow on from 'Legal Action' letters.

As detailed in the Service Level Agreement, Dundee City Council, Sales Ledger Section submit a list to the Board each financial year in respect of bad and doubtful debts.

- 3.2 The invoices contained in Appendix 1 have been subject to the above process and are now considered as irrecoverable and therefore should be written off.

4. FINANCIAL IMPLICATIONS

- 4.1 The Board has made a Bad Debt Provision in its Accounts in respect of doubtful debts. The write-off of £12,877.29 will be charged to this provision and has already been reflected in the revenue accounts in previous years.

5. CONCLUSION

- 5.1 Almost all invoices recommended for write-off refer to those issued as recharges for the securing of premises. Due to the nature of these invoices, they are historically difficult to collect, normally because the debtor becomes untraceable, with correspondence often returned marked by the Postal Service as 'Gone Away'.

It is recommended therefore that the Finance Sub Committee agree to the write-off of £12,877.29 unrecoverable debt.



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20 March, 2001

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NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.

