

SUBJECT: MISCELLANEOUS DEBT WRITE OFF

REPORT BY DIRECTOR OF FINANCE

Abstract: The Council periodically write off miscellaneous debt that is deemed to be uncollectable, but takes action to recover any debt so written off where it subsequently proves possible to do so. This report sets out amounts that have been written off since 1996/97 and amounts subsequently recovered.

1 INTRODUCTION

- 1.1 The Council issues invoices for various charges etc. In 2004/05 the total number of invoices issued was in the region of 43,000 for a total sum of about £17.4m. It is inevitable that despite robust debt chasing procedures involving the Council's own Law and Administration Department and a private firm, write-offs will arise and from time to time reports are submitted seeking authority for debt write-off.

2 RECOMMENDATION

- 2.1 It is recommended that the Committee notes that a sum of £14,000 has been recovered in respect of debts written off since 1996/97.

3 AMOUNTS WITTEN OFF AND RECOVERED

- 3.1 The amounts written off and recovered since 1996/97 are as shown in Appendix A. A total of £420,000 has been written off with some £14,000 recovered.
- 3.2 Whilst the amount recovered is a small proportion of the amount written off, it is nevertheless a useful sum but more importantly underlines the Council's stance and determination to recover amounts due to it despite that those amounts may have been written off in bookkeeping terms.

4 FINANCIAL IMPLICATIONS

- 4.1 There are no financial implications risings from this report.

5 CONSULTATION

- 5.1 The Chief Executive and the Director of Law and Administration have been consulted.

6 CONCLUSION

- 6.1 The Council writes off miscellaneous debt when necessary but takes action to recover any debt when it proves possible to do so. The debt may be written off but it is not forgotten.

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.

JC/TB
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