

Members' Library Service Request Form

Date of Document	15/02/18
Originator	Kenny Christie
Originator's Ref (if any)	
Document Title	Bad Debt Write Offs (under £10k in value)

Please indicate if access to the document is to be “unrestricted” or “restricted”, with regard to the terms of the Local Government (Access to Information) Act 1985.

Unrestricted	<input checked="" type="checkbox"/>	Restricted	<input type="checkbox"/>
--------------	-------------------------------------	------------	--------------------------

If the document is “restricted”, please state on what grounds (click on grey area for drop-down menu):

For Publication

Please indicate which committee this document should be recorded into (click on grey area for drop-down menu):

Cabinet

Additional information:

Authorised By	Jim Lamond
Designation	Head of Council Resources
Date	15/02/18

For Office Use Only:	
Library Reference	23/18
Date Received	16/02/18
Bulletin	Feb18

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 during the financial year 2016/17.

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 This report is not applicable to the wellbeing of equalities groups and an Impact Assessment is not required.

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.

AUTHOR'S NAME	Kenny Christie
DESIGNATION	Service Manager – Revenues & Welfare Support
CONTACT INFO	kchristie@eastlothian.gov.uk
DATE	15 th February 2018

Appendix 1

Bad Debt Written Off 2016/17

	No. of Accounts	Value of Debt	
Business Rates	20	£54,488.17	
Council Tax	1460	£811,496.86	
Scottish Water	Included in above (if applicable)	£243,594.30	
Council House Rent – Current Tenants	35	£56,910.68	
Council House Rent – Former Tenants	167	£92,563.89	
Sundry Accounts (Gross)	302	£112,709.91	
Sundry Accounts (Net)			£105,077.49
Sundry Accounts (VAT)			£7,632.42
Total	1984	£1,371,763.81	