

EAST RENFREWSHIRE COUNCIL

CABINET

27 March 2014

Report by Director of Finance

IRRECOVERABLE SUNDRY DEBTOR INCOME

**PURPOSE OF REPORT**

1. To seek approval to write-off £96,893.46 of irrecoverable sundry debtor income.

**RECOMMENDATION**

2. It is recommended that the Cabinet approves the write-off of irrecoverable sundry debtor income up to the value of £96,893.46 without prejudice to subsequent recovery action.

**REPORT**

**REASONS FOR WRITE-OFF**

3. The main reasons for seeking approval for write-off together with amounts for each reason are shown below:

	£
Sheriff Officer Reports Low likelihood of recovery	96,645.32
Small balances uneconomic to pursue	<u>248.14</u>
	<u>96,893.46</u>

**LEVEL OF COLLECTION**

4. The normal annual income recorded through the sundry debtor's system is £16m and the sum recommended to be written off represents less than 1% of this sum. Last year the Cabinet approved write offs totalling £178,584.27 which is typical of the level of accounts approved for write off in recent years. However, due to increased cooperation from billing departments, it has been possible to reduce both the volume of write offs and the average time debtors accounts are outstanding prior to payment.

**IMPLICATIONS OF REPORT**

5. There are no specific implications for property, staffing, IT, legal issues or sustainability.

## **RECOMMENDATION**

6. It is recommended that the Cabinet approves the write-off of irrecoverable sundry debtor income up to the value of £96,893.46 without prejudice to subsequent recovery action.

---

Norie Williamson, Director of Finance

Further information is available from D.Miller, Head of Revenue Services, telephone 0141 577 3203.

Cabinet contact: Councillor McAlpine, Convenor for Corporate Services  
Tel : 0141 638 3860 (Home)  
Mobile: 07890 592671

## **KEY WORDS**

Irrecoverable  
Sundry debtor income  
Write-off