

Decision by Portfolio Holder



Report reference: FIN-002-2017/18
Date of report: 16-January-2018

**Epping Forest
District Council**

Portfolio: Finance

Author: Edward Higgins (Ext) 4606

Democratic Services: J Leither

Subject: Write Off of Sundry Debtor Arrears

Decision:

- 1) That with each item over £2,500, Sundry Debtors in the total sum of £14,150.39 be written off as irrecoverable;

| | |
|---|---|
| ADVISORY NOTICE: <i>A Portfolio Holder may not take a decision on a matter on which he/she has declared a Pecuniary interest. A Portfolio Holder with a non-pecuniary interest must declare that interest when exercising delegated powers.</i> | |
| I have read and approve/do not approve (delete as appropriate) the above decision: | |
| Comments/further action required: | |
| Signed: Cllr G Mohindra | Date: 18 th January 2018 |
| <i>Non-pecuniary interest declared by Portfolio Holder/ conflict of non-pecuniary interest declared by any other consulted Cabinet Member:</i> | <i>Dispensation granted by Standards Committee: Yes/No or n/a</i> |
| Office use only: Call-in period begins: 26 th January 2018 | Expiry of Call-in period: 1 st February 2018 |

***After completion, one copy of this pro forma should be returned to
Democratic Services IMMEDIATELY***

Reason for decision:

Full recovery procedures have been applied and the debts have proved irrecoverable.

Options considered and rejected:

To continue recovery action.

Background Report:

1. The item is presented to seek authority to write off miscellaneous Sundry Debtors for 2017/18. A schedule setting out the details of the debts and the reasons for write off has been placed in the Members Room should Members wish to review the details of any individual debts.

| |
|--|
| Initialed as original copy by Portfolio Holder: |
|--|

2. Full recovery action has been undertaken to recover all debts but as indicated in the schedule, they have proved irrecoverable. If any member wishes to raise queries on the write off with references to any particular debt, then they should address any query directly to the respective Director.
3. It is recommended in this report that debtors in excess of £2,500 amounting to £14,150.39 be written off as irrecoverable. The Portfolio Holder should also note that the Director of Resources has written off £20,740.59 within delegated authority under Financial Regulations. Within the overall totals, VAT of £229.71 applies.

Resource Implications:

As at 1 April 2017, the Council had provision of £2,517,330.25 with which to sustain any write offs of Sundry Debtors, this includes all statute barred debts. The amount proposed for write off will not require an increase in this provision.

Legal and Governance Implications: None

Safer, Cleaner and Greener Implications: None

Consultation Undertaken: Not applicable

Background Papers: None

Impact Assessments: None

Risk Management: There is a risk that the Balance Sheet could be overstated if bad debts are not written off.

Key Decision Reference (Y/N): No

Equality Analysis

The Equality Act 2010 requires that the Public Sector Equality Duty is actively applied in decision-making. This means that the equality information provided to accompany this report is essential reading for all members involved in the consideration of this report. The equality information is provided at Appendix 1 to the report.