

## **WRITE-OFF OF IRRECOVERABLE ARREARS 2019/20**

Presented by the Director of Finance & Resources

### **SUMMARY**

This report advises Members of delegated action taken by the Director of Finance & Resources to write-off any irrecoverable arrears below the value of £2,000.

Amounts over this value require individual Member approval. There are no individual sums of irrecoverable arrears over £2,000 for 2019/20.

During 2019/20 there were no debts written-off under delegated authority during the financial year.

### **RECOMMENDATION**

Members Note: (1) that no debts were written-off under delegated authority during 2019/20.

### **BACKGROUND**

- 1 Members agreed delegated authority to the Director of Finance & Resources to write-off irrecoverable debts with a value of up to £2,000 subject to an annual report on the exercise of that delegation (11 March 1999, Paper FP1594). This delegated authority is part of Financial Regulations (FR 402).
- 2 This report advises Members of action taken by the Director of Finance & Resources during 2019/20 to write-off debts considered irrecoverable or uneconomic to pursue.

### **USE MADE OF DELEGATED POWERS TO WRITE-OFF DEBTS**

- 3 Debts written-off under delegated authority occur where costs of recovery are anticipated to significantly exceed the debt and that the likelihood of recovery is small. Debt write-off is only considered when all normal recovery procedures have been followed and exhausted.
- 4 The Director of Finance & Resources did not write any debts off during 2019/20.

- 5 The Authority raised 883 invoices during 2019/20, collecting net income of approximately £1.5million.

#### **ENVIRONMENTAL IMPLICATIONS**

- 6 There are no environmental implications arising directly from the recommendations in this report.

#### **FINANCIAL IMPLICATIONS**

- 7 The Authority has already made a provision for £1,432.78 against one current debt that may potentially be written-off at a future date and that is still subject to legal recovery.

#### **HUMAN RESOURCE IMPLICATIONS**

- 8 There are no human resource implications arising directly from the recommendations in this report.

#### **LEGAL IMPLICATIONS**

- 9 There are no legal implications arising directly from the recommendations in this report.

#### **RISK MANAGEMENT IMPLICATIONS**

- 10 There are no risk management implications arising directly from the recommendations in this report.

#### **EQUALITY IMPLICATIONS**

- 11 There are no equality implications arising directly from the recommendations in this report.

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#### **BACKGROUND REPORTS**

Financial Regulations

April 2015

#### **PREVIOUS COMMITTEE REPORTS**

Authority	Paper A/4269/19	Write off of Irrecoverable Arrears 2018/19	25 April 2019
Authority	Paper A/4253/18	Write off of Irrecoverable Arrears 2017/18.	26 April 2018
Authority	Paper A/4241/17	Write off of Irrecoverable Arrears 2016/17	27 April 2017