

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 5 OCTOBER 2000

PROPOSED NON-DOMESTIC RATES WRITE-OFFS

Report by Director of Finance

1 PURPOSE OF REPORT

- 1.1 To recommend that Non-Domestic Rates debt relating to 1996/97 and 1997/98 be written-off within the financial year 2000/01.

2 BACKGROUND

- 2.1 The financial accounts of the authority include debts for Non-Domestic Rates for 1996/97 and 1997/98, and an amount of Bad Debt provision in respect of these debts. The Accounts Commission have indicated that, in their opinion, it is good accounting practice to write such amounts off within the accounts.

3 PROPOSAL

- 3.1 It is requested that this Committee approve writing the values shown in the table below out of the accounts in the current year.

NON-DOMESTIC RATES			
Year	Non-Domestic Rates £	Statutory Additions £	Grand Total £
1996/97	882,921.59	27,620.35	910,541.94
1997/98	961,149.56	54,454.28	1,015,603.84
TOTAL	1,844,071.15	82,074.63	1,926,145.78

- 3.2 These debts are still being actively pursued either by the Finance Department's Revenues Section or through Sheriff Officers.

4 FINANCIAL IMPLICATIONS

- 4.1 This accounting entry will have no effect on the financial position of the Council. Wherever possible, the individual debts are being and will continue to be pursued either by Sheriff Officers or by the Revenue Section of the Finance Department.

5 LEGAL IMPLICATIONS

5.1 Nil.

6 RECOMMENDATIONS

It is recommended that Members:

6.1 approve the write-off in the 2000/01 financial year of the sums detailed in the table at Section 3; and

6.2 otherwise note the contents of this report.

Alex McPhee
Director of Finance

LS
21 September 2000

**LIST OF BACKGROUND PAPERS
NIL**

AGENDA