

## Sales Ledger Debt Written off in financial year 2022/23 by year and reason

YEAR	GONE AWAY	NO FUNDS	UNECONOMICAL TO COLLECT	DECEASED (NO FUNDS)	HCC DISCRETION PANEL	SEQ/LIQ OR REC	DEBT PRESCRIBED	SERVICE REQUEST	TOTAL VAT EX	VAT VALUE	TOTAL DEBT
2013/14							708.65		708.65	0.00	708.65
2014/15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015/16	0.00	0.00	0.00	0.00	0.00	0.00	1,323.50	0.00	1,323.50	222.62	1,546.12
2016/17	542.70	8,889.35	160.00	0.00	0.00	0.00	8,118.80	0.00	17,710.85	71.00	17,781.85
2017/18	174.50	8,853.48	718.33	850.28	0.00	2,508.77	2,028.07	0.00	15,133.43	258.69	15,392.12
2018/19	6,266.01	11,492.29	581.82	338.11	0.00	368.50	0.00	0.00	19,046.73	1,273.98	20,320.71
2019/20	3,840.46	37,731.80	1,240.17	27,838.48	0.00	740.01	0.00	0.00	71,390.92	4,629.57	76,020.49
2020/21	7,433.88	27,839.92	3,274.63	4,175.76	0.00	1,283.75	0.00	0.00	44,007.94	4,573.64	48,581.58
2021/22	12,787.86	51,128.14	6,711.69	5,130.01	0.00	375.30	0.00	0.00	76,133.00	6,267.69	82,400.69
2022/23	1,846.76	463.76	209.82	2,059.25	0.00	661.89	0.00	0.00	5,241.48	893.36	6,134.84
<b>TOTAL</b>	<b>32,892.17</b>	<b>146,398.74</b>	<b>12,896.46</b>	<b>40,391.89</b>	<b>0.00</b>	<b>5,938.22</b>	<b>12,179.02</b>	<b>0.00</b>	<b>250,696.50</b>	<b>18,190.55</b>	<b>268,887.05</b>

The Council can claim back VAT due to the VAT Bad debt relief (The Council cannot claim for the first 6 months, however the Council can claim back 4 years prior to this to 30 September 2018).

#### Sales Ledger Debt Recovery Process (excluding Commerical Rent)

Day 1 - Invoice Issued

If not paid, Day 29 - Final Notice issued

If not paid, Day 44 - 7 Day letter issued

Thereafter, each case is looked at individually and most cases are then passed to either the Sherriff Officer or Legal Services to collect.

#### Commercial Rent Debt Recovery Process

Day 1 - Invoice Issued (min 4 weeks prior to due date)

Day 29 - reminder sent to first time defaults

Day 29 - legal letter issued to persistent late payers

Day 38 - If no payment made, surveyor contacts tenant to discuss.

Day 44 - Thereafter, each case is looked at individually and most cases are then passed to either the Sherriff Officer or Legal Services to collect.

Day 44 - Interest will be added, where appropriate to late rent.