

## Sales Ledger Debt Written off in financial year 2020/21 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
2014/15	0.00	0.00	0.00	1,377.63	0.00	0.00	0.00	0.00	1,377.63	0.00	1,377.63
2015/16	0.00	2,072.32	25.00	0.00	0.00	0.00	1,101.17	0.00	3,198.49	157.30	3,355.79
2016/17	199.15	5,745.61	140.83	1,556.17	0.00	235.38	1,342.10	0.00	9,219.24	194.62	9,413.86
2017/18	2,049.88	11,723.22	798.61	2,706.31	0.00	40.00	0.00	0.00	17,318.02	466.56	17,784.58
2018/19	5,112.81	41,709.25	1,199.47	24,986.49	0.00	561.84	0.00	0.00	73,569.86	3,328.95	76,898.81
2019/20	4,550.67	48,970.05	5,217.24	32,932.01	0.00	2,757.71	0.00	0.00	94,427.68	7,885.76	102,313.44
2020/21	9,129.57	22,999.25	4,782.85	17,505.52	2,995.85	160.45	0.00	0.00	57,573.49	4,523.34	62,096.83
2021/22	2,492.37	309.77	287.83	5,234.65	0.00	0.00	0.00	0.00	8,324.62	145.35	8,469.97
<b>TOTAL</b>	<b>23,534.45</b>	<b>133,529.47</b>	<b>12,451.83</b>	<b>86,298.78</b>	<b>2,995.85</b>	<b>3,755.38</b>	<b>2,443.27</b>	<b>0.00</b>	<b>265,009.03</b>	<b>16,701.88</b>	<b>281,710.91</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 2019).

#### 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.