

Appendix 1

Sales Ledger Debt Written off in financial year 2018/19 by year and reason											
YEAR	GONE AWAY	NO FUNDS	UNECONOMICAL TO COLLECT	DECEASED (NO FUNDS)	SEQ/LIQ OR REC	DEBT PRESCRIBED	HCC DISCRETION PANEL	SERVICE REQUEST	TOTAL VAT EX	VAT VALUE	TOTAL DEBT
2012/13	£0.00	£0.00	£5.00	£0.00	£0.00	£624.90	£0.00	£0.00	£629.90	£103.38	£733.28
2013/14	£1,277.76	£0.00	£30.00	£10,578.86	£0.00	£0.00	£0.00	£0.00	£11,886.62	£330.55	£12,217.17
2014/15	£0.00	£9,896.11	£0.00	£0.00	£184.25	£0.00	£0.00	£0.00	£10,080.36	£859.50	£10,939.86
2015/16	£11,912.51	£13,417.02	£900.97	£7,928.84	£72.50	£0.00	£135.67	£0.00	£34,367.51	£3,032.67	£37,400.18
2016/17	£12,836.45	£48,245.62	£1,099.00	£1,420.97	£964.24	£0.00	£435.59	£3,373.00	£68,374.87	£718.19	£69,093.06
2017/18	£10,576.90	£12,239.42	£4,800.30	£13,628.77	£2,547.41	£0.00	£292.33	£2,653.00	£46,738.13	£718.90	£47,457.03
2018/19	£203.91	£1,437.07	£227.06	£133.63	£0.00	£0.00	£1,273.73	£0.00	£3,275.40	£184.27	£3,459.67
TOTAL	£36,807.53	£85,235.24	£7,062.33	£33,691.07	£3,768.40	£624.90	£2,137.32	£6,026.00	£175,352.79	£5,947.46	£181,300.25

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 2014).

Sales Ledger Debt Recovery Process (excluding Commercial 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.