

Cabinet Member Decision Notice - Public

Part A – to be provisionally completed prior to the meeting and finalised after the meeting following agreement with the decision maker.

1. **Decision Maker:** Cabinet Member for Resources, Enterprise & Economic Development - Councillor Graham Swift
2. **Date of the Decision:** 3 March 2021
3. **Subject (title and description):** Irrecoverable Debt on the Agresso Sundry Debtor System

To seek approval to write-off debts raised on the Council's Financial Management System considered irrecoverable.
4. **Did the decision maker declare an interest?** No
5. **Lead Officer:** Tracy Burr - Central Finance Manager
6. **Was all or any part of the report exempt?** Yes - Appendix A of the report is exempt under paragraph 3 of schedule 12A

If yes, is there an Exempt Decision Notice? No
7. **The Decision:**
To amend the list of recommended debt to be written off, resulting in the approval to write off debt to the amount of £15,162.40 (net of recoverable VAT).
8. **Reasons for the Decision:**
A regular review of customer bad debt for write-off is good practice. The debts listed in the report are considered irrecoverable and writing them off will enable the council to recover VAT on those less than four years and six months old.

An alternative resolution for one outstanding invoice put forward for write off was agreed post publication of the report.
9. **Alternative Options Considered and Rejected:**
Not to write off any bad debts. This is not acceptable accounting practice and means that we will not be able to recover VAT on debts that are unlikely to be paid.
10. **Is this a Key Decision:** No

If yes, please state Forward Plan reference number: N/A

Part B – Key Decisions Only – to be completed by Democratic Services

11. **Is the decision subject to call in:** N/A

12. **End of the Call-In Period:** N/A