

**QUARTERLY SUMMARY OF DEBTS WRITTEN-OFF
(Report by the Head of Revenue Services)**

1. INTRODUCTION

- 1.1 The Head of Revenue Services, or in her absence the Head of Financial Services is authorised to write-off debts with an individual value of up to £2,000, or of a greater amount after consultation with the Executive Councilor, having taken appropriate steps to satisfy herself that the debts are irrecoverable or cannot be recovered without incurring disproportionate costs. A summary detailing debts written-off shall be submitted to the cabinet quarterly.
- 1.2 The summary of debts written-off during the quarter ended 30 September 2003 and during the financial year, is shown below with the comparative amount for the same period last year shown in brackets.
- 1.3 Whilst these amounts have been written-off in this period of the current year, much of the original debt would have been raised in previous financial years as the table at 4 demonstrates.

2. WRITE-OFFS UP TO £2,000

Approved by the Head of Revenue Services

Type of Debt	In Quarter		Financial Year Total at end of Quarter		
	No. of Cases	Amount £	No. of Cases	Amount £	Previous Year (£)
Council Tax	95	1,549.73	290	9,104.89	(129,714.97)
NNDR	12	4,981.06	23	8,973.62	(11,843.00)
Sundry Debtors	71	13,383.76	120	22,805.71	(32,903.17)
Excess Charges	79	3,115.00	292	11,545.00	(4,300.00)

- 2.1 Council Tax write-offs in the first quarter of the previous year (2002/3) were higher than usual. Those for the current year have so far been lower than usual due to revised tracing procedures being introduced.

3. WRITE-OFFS OVER £2,000

Agreed by the Executive Councilor

Approved by the Head of Revenue Services

Type of Debt	In Quarter		Financial Year Total at end of Quarter		
	No. of Cases	Amount £	Current Year No. of Cases	Current Year Amount £	Previous Year (£)
NNDR	0	0.00	1	2,550.97	(35,155.32)
Sundry Debtors	1	2,345.38	1	2,345.38	(10,560.90)

- 3.1 In this quarter the one Sundry Debtor write-off case, valued at over £2,000, was written-off because the debtors' whereabouts could not be established.

4. DATE ANALYSIS

Year	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 95/96	0.00	0.00	433.85	0.00
1995/96	0.00	0.00	1,639.12	0.00
1996/97	0.00	0.00	5,511.04	0.00
1997/98	110.56	0.00	1,638.12	0.00
1998/99	202.80	0.00	3,349.85	0.00
1999/00	930.10	1.60	2,641.21	0.00
2000/01	1,275.10	1,100.39	3,188.03	0.00
2001/02	1,701.91	4,913.00	2,584.89	210.00
2002/03	1,139.98	4,601.55	3,243.91	8,315.00
2003/04	3,744.44	908.05	921.07	3,020.00
Totals	9,104.89	11,524.59	25,151.09	11,545.00

5. CONCLUSIONS

- 5.1 Cabinet members are asked to note the content of this report

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