

**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 Councillor, 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 June 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    | 195          | 7,555.16 | 195                                    | 7,555.16 | (95,455.94)       |
| NNDR           | 11           | 3,992.56 | 11                                     | 3,992.56 | (4,965.16)        |
| Sundry Debtors | 49           | 9,421.95 | 49                                     | 9,421.95 | (5,507.11)        |
| Excess Charges | 213          | 8,430.00 | 213                                    | 8,430.00 | (2,450.00)        |

- 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's first quarter are lower than usual because the Head of Revenue Services is introducing revised tracing procedures. Sundry Debtor and Excess Charge write-offs were lower than expected in the first quarter of the previous year.

### 3. WRITE-OFFS OVER £2,000

Agreed by the Executive Councillor

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         | 1            | 2,550.97 | 1                                      | 2,550.97              | (0.00)            |

- 3.1 In the last quarter the one NNDR write-off case that was valued over £2,000, was written-off due to the company being struck-off (no assets).

### 4. DATE ANALYSIS

| Year          | Council Tax (£) | NNDR (£)        | Sundry Debtors (£) | Excess Charges (£) |
|---------------|-----------------|-----------------|--------------------|--------------------|
| Pre 95/96     | 0.00            | 0.00            | 318.41             | 0.00               |
| 1995/96       | 0.00            | 0.00            | 1,618.81           | 0.00               |
| 1996/97       | 0.00            | 0.00            | 1,912.05           | 0.00               |
| 1997/98       | 110.56          | 0.00            | 1,155.82           | 0.00               |
| 1998/99       | 136.00          | 0.00            | 2,054.75           | 0.00               |
| 1999/00       | 411.30          | 1.60            | 785.06             | 0.00               |
| 2000/01       | 1,275.10        | 0.00            | 614.06             | 0.00               |
| 2001/02       | 1,238.77        | 3,837.74        | 455.03             | 210.00             |
| 2002/03       | 1,139.98        | 2,704.19        | 507.96             | 8220.00            |
| 2003/04       | 3,243.45        | 0.00            | 0.00               | 0.00               |
| <b>Totals</b> | <b>7,555.16</b> | <b>6,543.53</b> | <b>9,421.95</b>    | <b>8430.00</b>     |

### 5. CONCLUSIONS

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

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