

**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 31 March 2004 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 |            |                   |
|----------------|--------------|-----------|----------------------|------------|-------------------|
|                | No. of Cases | Amount £  | No. of Cases         | Amount £   | Previous Year (£) |
| Council Tax    | 1036         | 73,388.55 | 1460                 | 138,013.46 | (237,846.24)      |
| NNDR           | 11           | 4014.87   | 34                   | 16,299.81  | (28,637.47)       |
| Sundry Debtors | 38           | 8,375.19  | 226                  | 41,817.12  | (55,005.46)       |
| Excess Charges | 87           | 3,475.00  | 417                  | 16,540.00  | (16,296.00)       |

### 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 |                       |                   |
|----------------|--------------|------------|----------------------|-----------------------|-------------------|
|                | No. of Cases | Amount £   | No. of Cases         | Current Year Amount £ | Previous Year (£) |
| NNDR           | 8            | 142,970.84 | 14                   | 166,388.13            | (359,261.56)      |
| Sundry Debtors | 2            | 32,588.90  | 5                    | 40,624.20             | (76,167.23)       |

- 3.1 In this quarter one Sundry Debtor case, valued at over £2,000, was deemed unenforceable due to its age. The other Sundry Debtor case and four NNDR cases were written-off because the debtors were in liquidation, receivership or bankruptcy. A further two NNDR cases were subject to a voluntary arrangement and, with a reduced dividend declared by the administrator, were partially written-off. Two further NNDR cases were written-off because the debtor could not be traced.

### 4. DATE ANALYSIS

| Year          | Council Tax (£)   | NNDR (£)          | Sundry Debtors (£) | Excess Charges (£) |
|---------------|-------------------|-------------------|--------------------|--------------------|
| Pre 95/96     | 18.30             | 0.25              | 2,334.65           | 0.00               |
| 1995/96       | 46.10             | 0.00              | 1,639.12           | 0.00               |
| 1996/97       | 259.88            | 2,869.47          | 7,086.43           | 0.00               |
| 1997/98       | 2,516.47          | 0.11              | 4,721.35           | 0.00               |
| 1998/99       | 3,792.73          | 0.00              | 5,514.67           | 0.00               |
| 1999/00       | 10,398.76         | 1.60              | 3,277.66           | 0.00               |
| 2000/01       | 22,611.48         | 3,052.78          | 7,346.39           | 0.00               |
| 2001/02       | 44,635.41         | 13,487.62         | 6,498.13           | 345.00             |
| 2002/03       | 42,091.28         | 59,137.67         | 25,325.31          | 12,840.00          |
| 2003/04       | 11,643.05         | 104,138.44        | 18,697.61          | 3,355.00           |
| <b>Totals</b> | <b>138,013.46</b> | <b>182,687.94</b> | <b>82,441.32</b>   | <b>16,540.00</b>   |

### 5. CONCLUSIONS

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

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