

**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 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 at end of Quarter |           |                   |
|----------------|--------------|-----------|--|-----------|-------------------|
|                | No. of Cases | Amount £  | No. of Cases                           | Amount £  | Previous Year (£) |
| Council Tax    | 98           | 5,276.31  | 98                                     | 5,276.31  | (7,555.16)        |
| NNDR           | 5            | 4,999.97  | 5                                      | 4,999.97  | (3,992.56)        |
| Sundry Debtors | 63           | 19,297.58 | 63                                     | 19,297.58 | (9,421.95)        |
| Excess Charges | 1            | 40.00     | 1                                      | 40.00     | (8,430.00)        |

- 2.1 The write-off of irrecoverable Excess Charges has been delayed due to I.T. system changes. This will be brought up to date in the coming quarter.

### 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         | Amount £ | Previous Year (£) |
| NNDR         | 0            | 0.00     | 0                    | 0.00     | (2,550.97)        |

### 4. DATE ANALYSIS

| Year of Debt  | Council Tax (£) | NNDR (£)        | Sundry Debtors (£) | Excess Charges (£) |
|---------------|-----------------|-----------------|--------------------|--------------------|
| Pre 96/97     | 0.00            | 0.00            | 483.16             | 0.00               |
| 1996/97       | 0.00            | 0.00            | 0.00               | 0.00               |
| 1997/98       | 48.90           | 0.00            | 1,052.55           | 0.00               |
| 1998/99       | 0.00            | 0.00            | 863.64             | 0.00               |
| 1999/00       | 13.47           | 0.00            | 7,644.97           | 0.00               |
| 2000/01       | 453.61          | 0.00            | 2,667.74           | 0.00               |
| 2001/02       | 1,303.44        | 1,308.77        | 215.88             | 0.00               |
| 2002/03       | 2,558.52        | 2,680.83        | 2,990.26           | 0.00               |
| 2003/04       | 897.65          | 1,010.37        | 1,675.64           | 40.00              |
| 2004/05       | 0.72            | 0.00            | 1,703.74           | 0.00               |
| <b>Totals</b> | <b>5,276.31</b> | <b>4,999.97</b> | <b>19,297.58</b>   | <b>40.00</b>       |

### 5. CONCLUSIONS

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

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