

**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 September 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	467	12,665.30	565	17,941.61	(9,104.89)
NNDR	10	4,249.80	15	9,249.77	(8,973.62)
Sundry Debtors	77	21,824.17	140	41,121.75	(22,805.71)
Excess Charges	178	7,370.00	179	7,410.00	(11,545.00)

### 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	Amount £	Previous Year (£)
NNDR	6	33056.60	6	33056.60	(2,550.97)
Sundry Debtors	2	6639.32	2	6639.32	(2,345.38)

### 4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 96/97	25.59	0.01	3,494.83	0.00
1996/97	0.00	0.00	41.37	0.00
1997/98	48.90	0.00	1,141.08	0.00
1998/99	201.64	0.00	990.24	0.00
1999/00	448.20	0.00	11,134.14	0.00
2000/01	960.22	805.00	4,616.71	240.00
2001/02	1,980.91	7,471.36	6,814.99	480.00
2002/03	4,967.87	15,008.60	11,971.30	120.00
2003/04	8,554.79	19,015.88	5,438.65	6,530.00
2004/05	753.49	5.52	2,117.76	40.00
<b>Totals</b>	<b>17,941.61</b>	<b>42,306.37</b>	<b>47,761.07</b>	<b>7,410.00</b>

### 5. CONCLUSIONS

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

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