

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 £4,000, 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 2005 and during the 2005/06 financial year, is shown below with the comparative amount for the previous financial year shown in brackets.
- 1.3 Whilst these amounts have been written-off in this period of the 2005/06 financial 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 £4,000

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	226	30,365.32	407	64,896.28	(17,941.61)
NNDR	21	19,031.60	32	27,545.85	(14,227.82)
Sundry Debtors	40	13,943.78	69	21,373.35	(47,761.07)
Excess Charges	64	3,476.18	126	5,836.18	(7,410.00)

- 2.1 Please note that the processing of Council Tax write-offs was delayed at this point last year.

3. WRITE-OFFS OVER £4,000

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	3	20,596.08	4	47,349.29	(28,078.55)
Sundry Debtors	0	0	1	15,303.82	(0.00)

- 3.1 In this quarter, two NNDR cases, valued at over £4,000, were written-off after the administrator confirmed there would be no payment. The remaining NNDR case was written-off because the company had been dissolved.

4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 97/98	1,243.01	572.45	1000.00	0.00
1997/98	392.13	0.00	1,040.04	0.00
1998/99	608.92	0.00	1,448.01	0.00
1999/00	1,771.09	0.00	2,110.26	0.00
2000/01	1,919.40	0.00	248.52	0.00
2001/02	5,573.23	3,119.59	1,244.01	0.00
2002/03	12,862.10	4,365.99	3,393.46	1,991.18
2003/04	20,943.63	33,168.80	6,097.23	0.00
2004/05	17,543.93	26,996.03	18,904.31	3,845.00
2005/06	2,038.84	6,672.28	1,191.33	0.00
Totals	64896.28	74,895.14	36,677.17	5,836.18

5. CONCLUSIONS

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

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