

**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 31 March 2006 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	437	47,183.24	967	132,802.88	(122,869.96)
NNDR	23	23,201.10	72	62,010.92	(29,308.02)
Sundry Debtors	70	34,497.95	185	68,278.25	(115,011.01)
Excess Charges	159	5,963.50	315	12,969.68	(20,425.69)

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	8	203,330.66	14	260,084.54	(52,678.16)
Sundry Debtors	2	19,628.38	3	34,932.20	(8,911.59)

- 3.1 In this quarter one Sundry Debtor case and three NNDR cases, valued at over £4,000, were written off because all available means of obtaining payment had failed. The other Sundry Debtor case and five NNDR cases were written-off because the debtors were in liquidation, receivership or bankruptcy.

4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 97/98	1,538.14	572.46	2725.61	0.00
1997/98	1,034.86	0.00	1,040.04	0.00
1998/99	740.25	224.75	1,448.01	0.00
1999/00	3,009.76	447.89	4298.12	0.00
2000/01	4,983.89	26,912.73	736.01	0.00
2001/02	10,425.89	31,366.30	10667.51	0.00
2002/03	20,541.42	32,864.30	18181.24	3,983.68
2003/04	35,637.07	83,379.53	19363.24	85.00
2004/05	43,135.08	109,244.05	34312.76	4,205.00
2005/06	11,757.52	37,083.45	10437.91	4,696.00
Totals	132,803.88	322,095.46	103,210.45	12,969.68

5. CONCLUSIONS

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

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