

**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 June 2006 and during the 2006/07 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 2006/07 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    | 309          | 82,669.26 | 309                  | 82,669.26 | (34,530.96)       |
| NNDR           | 25           | 21,090.37 | 25                   | 21,090.37 | (8,544.25)        |
| Sundry Debtors | 47           | 14,047.63 | 47                   | 14,047.63 | (7,429.57)        |
| Excess Charges | 67           | 2,590.00  | 67                   | 2,590.00  | (2,360.00)        |

### 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            | 135,309.88 | 3                    | 135,309.88 | (26,803.21)       |
| Sundry Debtors | 0            | 0.00       | 0                    | 0.00       | (15,303.82)       |

- 3.1 In this quarter all three NNDR cases, valued at over £4,000, were written off following receipt of the final dividend payment from their administrators.

### 4. DATE ANALYSIS

| Year of Debt  | Council Tax (£)  | NNDR (£)          | Sundry Debtors (£) | Excess Charges (£) |
|---------------|------------------|-------------------|--------------------|--------------------|
| Pre 98/99     | 556.90           | 216.35            | 2,021.56           | 0.00               |
| 1998/99       | 499.82           | 0.63              | 0.00               | 0.00               |
| 1999/00       | 344.43           | 0.21              | 1,835.44           | 0.00               |
| 2000/01       | 3,591.42         | 331.43            | 45.00              | 0.00               |
| 2001/02       | 6,721.96         | 435.04            | 716.00             | 0.00               |
| 2002/03       | 12,145.71        | 0.00              | 1,190.51           | 0.00               |
| 2003/04       | 18,688.03        | 87,077.49         | 3,914.61           | 0.00               |
| 2004/05       | 22,305.07        | 48,638.61         | 2,530.47           | 0.00               |
| 2005/06       | 17,784.62        | 19,476.90         | 1,794.03           | 2,590.00           |
| 2006/07       | 31.30            | 223.59            | 0.01               | 0.00               |
| <b>Totals</b> | <b>82,669.26</b> | <b>156,400.25</b> | <b>14,047.63</b>   | <b>2,590.00</b>    |

### 5. CONCLUSIONS

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

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