

**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 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    | 113          | 16,084.96 | 422                  | 98,754.22 | (64,896.28)       |
| NNDR           | 17           | 1,845.06  | 42                   | 22,935.43 | (27,545.85)       |
| Sundry Debtors | 10           | 3,825.79  | 57                   | 17,873.42 | (21,373.35)       |
| Excess Charges | 0            | 0         | 67                   | 2,590.00  | (5,836.18)        |

- 2.1 The write-off of Excess Charge debts in this quarter has been delayed due a high level of appeal and recovery activity coupled with staff leave.

**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           | 2            | 9,592.66 | 5                    | 144,902.54 | (47,349.29)       |
| Sundry Debtors | 0            | 0.00     | 0                    | 0.00       | (15,303.82)       |

- 3.1 In this quarter one NNDR case, valued at over £4,000, was written off after the company ceased trading and had no assets. The other was written off as a result of bankruptcy.

#### 4. DATE ANALYSIS

| Year of Debt  | Council Tax (£)  | NNDR (£)          | Sundry Debtors (£) | Excess Charges (£) |
|---------------|------------------|-------------------|--------------------|--------------------|
| Pre 98/99     | 723.01           | 216.61            | 2,021.56           | 0.00               |
| 1998/99       | 651.34           | 0.63              | 0.00               | 0.00               |
| 1999/00       | 344.43           | 0.21              | 1,835.44           | 0.00               |
| 2000/01       | 4,361.29         | 331.43            | 45.00              | 0.00               |
| 2001/02       | 7,067.75         | 435.04            | 1,119.81           | 0.00               |
| 2002/03       | 12,215.97        | 1.33              | 1,909.70           | 0.00               |
| 2003/04       | 20,365.34        | 87,851.70         | 4,843.47           | 0.00               |
| 2004/05       | 27,589.94        | 48,845.57         | 3,278.20           | 0.00               |
| 2005/06       | 24,019.40        | 28,466.10         | 2,820.23           | 2,590.00           |
| 2006/07       | 1,415.75         | 1,689.35          | 0.01               | 0.00               |
| <b>Totals</b> | <b>98,754.22</b> | <b>167,837.97</b> | <b>17,873.42</b>   | <b>2,590.00</b>    |

#### 5. CONCLUSIONS

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

Contact Officer: Julia Barber, Head of Revenue Services ☎ [01480] 388105