

**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 December 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	315	47,583.90	737	146,338.12	(85,619.64)
NNDR	16	13,840.32	58	36,775.75	(38,809.82)
Sundry Debtors	84	27,572.61	141	45,446.03	(33,780.30)
Excess Charges	152	6,103.56	219	8,693.56	(7,006.18)

- 2.1 Please note that Council Tax write-offs for last year's charge were delayed by changes caused by Government capping. These have now been processed during this year. This has contributed to the significant difference between last and this year's totals.

### 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	1	5,796.25	6	150,698.79	(56,753.88)
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 went into receivership.

### 4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 98/99	1,125.07	6,012.87	2,259.98	0.00
1998/99	651.34	0.63	0.00	0.00
1999/00	487.89	0.21	4,692.90	0.00
2000/01	4,661.58	331.43	688.39	55.78
2001/02	9,361.62	435.04	2,662.20	0.00
2002/03	16,103.62	1.33	5,038.52	0.00
2003/04	27,955.18	88,737.15	5,945.96	2,497.78
2004/05	39,060.75	55,838.26	10,313.02	0.00
2005/06	41,312.41	32,727.42	11,484.66	5,970.00
2006/07	5,618.66	3,390.20	2,360.40	170.00
<b>Totals</b>	<b>146,338.12</b>	<b>187,474.54</b>	<b>45,446.03</b>	<b>8,693.56</b>

### 5. CONCLUSIONS

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

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