

Debt write offs during the period 1 October 2016 to 31 March 2017

- 1 The finance procedures rules require the chief financial officer to report details of amounts over £2k written off to Cabinet for information purposes two times per annum.
- 2 The table below sets out individual debts written off exceeding £2k for the period 1 October 2016 to 31 March 2017:

Date of original invoice	Date debt written off	Amount £000	Income type
1 October 2016 to 31 March 2017			
20/01/2006, 28/11/2015 & 28/01/2016	31/12/2017	6	Benefit overpayments Deceased
29/02/2016, 01/03/2017	31/03/2017	2	Benefit overpayments Insolvency
19/07/2012, 23/09/2013 & 26/01/2016	28.02.2017	2	Benefit overpayments Insolvency
Abacus to Agresso on 07/10/2015 plus 12/11/2015 & 17/10/2016	31/03/2017	4	General Debtors Deceased
2016/17 demand	31/03/2017	15	Business Rates
2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16 & 2016/17 demands	20/03/2017	3	Business Rates
2014/15, 2015/16 & 2016/17 demands	12/01/2017	10	Business Rates
2013/14 demand	22/03/2017	5	Business Rates
2016/17 demand	31/03/2017	18	Business Rates
2016/2017 demand	22/03/2017	3	Business Rates
2013/14 & 2015/16 demands	12/01/2017	6	Business Rates
01/04/16 – 14/11/16 demand	31/03/2017	2	Business Rates
2014/15 & 2015/16 demands	10/01/2017	3	Business Rates

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Date of original invoice	Date debt written off	Amount £000	Income type
2014/15 & 2015/16 demand	13/01/2017	23	Business Rates
2016/17 demand	31/03/2017	11	Business Rates
2015/16 demand	10/01/2017	3	Business Rates
2015/16 & 2016/17 demand	02/03/2017	3	Business Rates
2016/17 demand	31/03/2017	4	Business Rates
2016/17 demand	31/03/2017	9	Business Rates
2016/17 demand	31/03/2017	12	Business Rates
2014/15, 2015/16 & 2016/17 demand	31/03/2017	3	Council Tax
2010/11, 2011/12, 2012/13, 2013/14, 2014/15 & 2015/16 demands	31/03/2017	5	Council Tax
2015/16 & 2016/17 demand	13/03/2017	3	Council Tax
2012/13, 2014/15, 2015/16 & 2016/17	31/03/2017	3	Council Tax
2011/12 demand	10/10/2016	3	Council Tax
2015/16 & 2016/17 demand	02/03/2017	3	Council Tax
2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16, 2016/17 demands	22/03/2017	6	Council Tax
2012/13/ 2013/14/ 2014/15	31/03/2017	5	Council Tax
2009/10, 2010/11, 2011/12 & 2012/13 demands	20/03/2017	6	Council Tax
2009/10, 2010/11, 2011/12, 2012/13, 2013/14, 2014/15, 2015/16 & 2016/17 demands	20/03/2017	13	Council Tax
2012/13, 2013/14, 2014/15, 2015/16 & 2016/17 demands	07/02/2017	4	Council Tax
2011/12, 2012/13 & 2013/14 demands	31/03/2017	2	Council Tax
2011/12, 2012/13, 2013/14 & 2014/15 demands	13/03/2017	2	Council Tax
2011/12, 2012/13, 2013/14, 2014/15, 2015/16 & 2016/17	31/03/2017	3	Council Tax

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Date of original invoice	Date debt written off	Amount £000	Income type
demands			
2013/14, 2014/15, 2015/16	31/03/2017	5	Council Tax
2013/14, 2014/15, 2015/16 & 2016/17 demand	17/01/2017	3	Council Tax
2015/16 & 2016/17	17/01/2017	2	Council Tax
2011/12, 2012/13, 2013/14, 2014/15 & 2015/16 demands	22/11/2016	10	Council Tax
2014/15, 2015/16 & 2016/17	20/03/2017	2	Council Tax
TOTAL		227	
1 April 2016 to 30 September 2016			
2012/13, 2013/14 & 2014/15	27/09/2016	3	Council Tax
2010/11, 2011/12, 2012/13, 2013/14 & 2014/15	27/09/2016	4	Council Tax
2013/14 demand	16/04/2016	10	Business Rates
TOTAL		17	

- 4 Individual debts under £2k written off in the same period totalled £214k (£34k for 1 April 2016 to 30 September 2016) giving a total amount written off of £441k (£51k for 1 April 2016 to 30 September 2016). Debts are only written off once full debt recovery processes are completed, occasionally debt previously written off becomes payable if the debtors circumstances change. The council works closely with statutory bodies when deciding to write off debt. Legislative processes can take many months, or even years if the debtor is on low income, to conclude before a write off is sanctioned.
- 5 Debts written-off represent a very low proportion of income collected per annum as shown in the table below:

	2014/15 £000	2015/16 £000	2016/17 £000
Total amount written off	1,040 (0.61%)	1,245 (0.63%)	492 (0.26%)
Council tax charged	84,101	87,022	92,097
Business rates charged	46,592	48,526	47,610
General debtors charged	39,130	62,314	50,842

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- 6 The finance procedure rules stipulate that authorisations for writing off debt exceeding £20k the chief financial officer shall seek agreement from the relevant Cabinet member responsible for resources.
- 7 For the period 1 October 2016 to 31 March 2016, there was one case exceeding £20k (no cases for 1 April 2016 to 30 September 2016):
 - a write off of £23,104.18 relating to Business Rates where the company was dissolved on 31 May 2016.