

**Debt written off during the period 1 April 2016 to 30 September 2016**

- 1 The finance procedures rules require the reporting of bad debts over £2k that have been written off to Cabinet for information purposes two times per annum.
- 2 The table below sets out the numbers and amounts written off for individual debts exceeding £2k for the period 1 April 2016 to 30 September 2016:

Income type	1 April 2016 to 30 September 2016	
	Number of cases	Amount £000
Council tax	2	7
Business rates	1	10
<b>Total</b>	<b>3</b>	<b>17</b>

- 3 Individual debts under £2k written off in the same period totalled £34k giving a total amount written off of £51k. 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.
- 4 Debts written-off represent a very low proportion of charges billed per annum, e.g. council tax £92m, business rates £48m.