

PART A

Report to: Cabinet
Date of meeting: 11 November 2013
Report of: Director of Finance
Title: Irrecoverable Write Offs

1.0 **SUMMARY**

1.1 This report proposes that debts owed to the council in respect of a Sundry Debt are written off as irrecoverable.

2.0 **RECOMMENDATIONS**

2.1 To approve the writing off of irrecoverable monies owed to the council in accordance with the Financial Procedure Rules of the council.

Contact Officer:

For further information on this report please contact: Colin South ,
Recovery team leader Telephone Ext 8027

Report approved by: Joanne Wagstaffe, Director of Finance

3.0 **DETAILED PROPOSAL**

3.1 The Director of Finance has the power to approve the write off of irrecoverable debts up to an approved limit. The approved limit is £3,001 for council tax, business rate and sundry debt.

3.2 Where an irrecoverable debt requiring write off is in excess of the approved limit, and the debt can still legally be recovered the approval of Cabinet is required.

3.3 Revenues and Benefits Services have a policy and procedure document for writing off debts (for all funds) as approved by Council on the 13 June 2011. All write offs are implemented in accordance with this document. Only cases where all avenues of recovery are exhausted are recommended for write off.

3.4 The writing off of irrecoverable monies owed to the Council in respect of council tax, business rates, housing benefit overpayments and sundry debtors should be done on a regular basis as cases arise. This report covers the write off of a

sundry debt and is supported by required audit trails and supporting documentation. Provision for bad debts has already been made.

3.5 Sundry Debt: £9565.00
Reason for write off, gone away, recovery exhausted, no prospect of recovery

4.0 **IMPLICATIONS.**

4.1 **Financial**

4.1.1 Provision for bad debts has already been made in determining the authority's baseline in respect of business rate retention.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Head of Democracy & Governance comments that the legal implications are contained within the body of the report.

4.3 **Equalities**

4.3.1 None identified

4.4 **Potential Risks**

4.4.1 None identified

4.5 **Staffing**

4.5.1 None identified

4.6 **Accommodation**

4.6.1 None identified

4.7 **Community Safety**

4.7.1 None identified

4.8 **Sustainability**

4.8.1 None identified

Appendices _None

Background Papers

The information contained in the background papers is confidential in accordance with paragraph 7, Part 1, Schedule 12a, Local Government Act 1972. The names and addresses of individuals and personal information are contained in the supporting paperwork for the report.

File reference:

Head of Revenues and Benefits Services records