

Officer Decision under delegated powers

Title:

Debt write off

Background:

The Officer Scheme of Delegation (paragraph 2.13) authorises the Chief Finance Officer to:

Take any steps necessary for the recovery of debts and write off irrecoverable amounts up to the limits determined by the Financial Procedure Rules

The Financial Procedure Rules in the Council's Constitution set out the approval process for debt write off in accordance with the following limits:

- For debts up to £1,000 - Chief Finance Officer; and
- For debts between £1,000 and £5,000 - Chief Finance Officer in consultation with the Leader of the Council

The debts related to this decision are below £1,000 and are recommended for write off by the Chief Finance Officer.

Recovering debt is a key priority of the Council and writing off any debt is either a last resort or a necessity where recovery is legally prohibited, for example where there is a Debt Relief Order in place or the debtor has been made bankrupt.

Where debts are recommended for write off for other reasons, all possible attempts at tracing and recovery will have been made.

The debts recommended for write off are detailed in the restricted enclosure and summarised below:

- Business Rates – 8 debts totalling £2,414.85
- Council Tax – 350 debts totalling £101,129.98
- Benefit overpayments – 120 debts totalling £31,910.85
- Sundry debts – 10 debts totalling £829.15

Consultation:

The Leader, Cllr Mark Brunt, has been consulted on 15 March 2021 and is in agreement for these debts to be written off.

Decision(s):

Approval to write off the irrecoverable debts in the restricted enclosure.

Reason(s) for decision:

Debt write off is requested in order to ensure that the Council reports an accurate debtor balance in its accounts.
All possible action has been taken to recover these amounts and this report is seeking approval to technically write them out of the accounts. A provision has previously been made in the Council's accounts for these costs so there are no additional financial implications.

Alternative option(s):

Not to write off the debts

Appendices:

1. Schedule of Debts Recommended for Write Off (Restricted Enclosure)

Declarations of interest:

Decision taken by: Pat Main

Signature: 

Date: 24.3.21

Post held: Interim Head of Finance (Section 151 Officer)