

**REPORT TO:** CABINET

**DATE:** 15 SEPTEMBER 2016  
**TITLE:** DEBT WRITE-OFFS

**PORTFOLIO HOLDER(S):** COUNCILLOR MIKE DANVERS  
**LEAD OFFICER(S):** SIMON FREEMAN, HEAD OF FINANCE,  
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**CONTRIBUTING OFFICER:** DONNA BEECHENER, REVENUES &  
BENEFITS MANAGER, (01279) 446228

**This is a Key Decision**

**It is on the Forward Plan as Decision number I006009**

**This decision is not subject to Call-in procedures for the following reasons:**

**The recommendations are in scope of the original budget as approved by Full Council**

**This decision will affect no ward specifically.**

**RECOMMENDED that:**

- A** Irrecoverable non domestic rates amounting to £ be written off. .
- B** Irrecoverable sundry debts amounting to £68,161.20 be written off.

**REASON FOR DECISION**

The Cabinet's approval is required to write off irrecoverable debts.

**BACKGROUND**

1. Harlow Council has an excellent record of recovering monies owed by customers. The Council collects 99% of Non-domestic Rates due and over 99% of Council Tax. Debts are only ever written off as a last resort and where recovery is deemed to be impossible. The amounts put forward for write-off in this report amount to less than 1% of the total collectable debts.
2. All efforts to recover debts are undertaken in accordance with the relevant legislation.
3. On-going review processes have identified –
  - 8 Non Domestic rate debit balances,
  - 3 Sundry Debt account debit balances

requiring write off approval in line with Financial Regulations. The details for each are shown in Appendix One, Tables 1 and 2.

4. Write-off limits in the Financial Regulations require write-off requests relating to Council Tax, Housing Benefit overpayments, sundry debts and Non-Domestic rates be presented to Cabinet for formal approval.

## **IMPLICATIONS**

### **Regeneration**

No specific implications within the report

Author: **Graeme Bloomer, Head of Regeneration**

### **Finance**

Debt write offs reflect a loss of income to the Council, but are only authorised after all attempts to recover debt are exhausted. The cost of non-domestic rates write offs are partially met by the national non domestic rate pool and partially by the billing and precepting authorities.

Author: **Simon Freeman, Head of Finance**

### **Housing**

No specific implications within the report

Author: **Andrew Murray, Head of Housing**

### **Community & Wellbeing**

No specific implications within the report, although issues around poverty may arise in discussion of individual cases.

Author: **Jane Greer, Head of Community & Wellbeing**

### **Governance**

None beyond those contained in the report

Author: **Brian Keane, Interim Head of Governance**

### **Background Papers**

None

## APPENDIX 1

**Table 1**

<b>Non Domestic Rates</b>	
<b>Reason for debt write off</b>	<b>Amount £</b>
Liquidation	4,874.50
Liquidation	8,512.22
Liquidation	43,566.12
Liquidation	14,419.09
Liquidation	25,651.83
Liquidation	42,235.30
Liquidation	2,240.96
Voluntary Liquidation	42,602.04
Total Non Domestic Rates write offs	184,102.06

**Table 2**

<b>Sundry Debts</b>	
<b>Reason for debt</b>	<b>Amount £</b>
Abscond	16,500.00
Abscond	536.43
Abscond	25,012.50
Total Sundry Debts write offs	42,048.93