

Appendix J

Write Off/Excusal of Debt Summary for 2020/21

Description	Limit	Financial Procedure Rule No.	Approver	No. Of Accounts	Amount £'s
Sundry Debts	<£10,000	6.2.1	Section 151 Officer	77	18,662.54
On Street Parking Penalty Charge Notices	<£10,000	6.2.1	Section 151 Officer	583	41,818.00
Off Street Parking Penalty Charge Notices	<£10,000	6.2.1	Section 151 Officer	119	6,228.00
Bus Lanes	<£10,000	6.2.1	Section 151 Officer	255	15,324.00
Littering Penalty Charge Notices	<£10,000	6.2.1	Section 151 Officer	14	2,100.00
Housing Loans for rent deposits	<£500 older than 6	6.2.2	Section 151 Officer	20	4,823.94
Housing Loans for rent deposits	<£1,500 older than	6.2.2	Section 151 Officer	15	14,787.53
Housing Loans for rent deposits	>£1,500 older than	6.2.2	Cabinet	12	30,756.04
Housing Rent Arrears	<£500 older than 6	6.2.2	Section 151 Officer	89	8,778.53
Housing Rent Arrears	<£1,500 older than	6.2.2	Section 151 Officer	48	10,520.81
Housing Benefits Overpayments	<£100	6.3.1	Principal Revenues Officer	25	917.48
Housing Benefits Overpayments	>£100<£1,000	6.3.2	Head of Revenues & Benefits	27	11,590.14
Housing Benefits Overpayments	>£1,000<£10,000	6.3.3	Section 151 Officer	10	23,592.45
Council Tax	<£100	6.3.1	Principal Revenues Officer	50	1,513.62
Council Tax	>£100<£1,000	6.3.2	Head of Revenues & Benefits	115	49,681.69
Council Tax	>£1,000<£10,000	6.3.3	Section 151 Officer	59	97,601.24
Business Rates	>£100<£1,000	6.3.2	Head of Revenues & Benefits	2	1,045.85
Business Rates	>£1,000<£10,000	6.3.3	Section 151 Officer	15	61,705.29
Business Rates	>£10,000	6.3	Cabinet	4	49,757.44
TOTAL				1,539	451,204.59

Note that the Council Tax and Business Rates Write Off figures will not be the same as in the Collection Fund on the Statement of Accounts. The figures reported here are purely the Write Offs and do not include the Write Backs which which are netted off in the Collection Fund accounting.

It should also be noted that the considerable number of low value write offs in Council Tax are mostly for odd pennies where residents have not quite paid the right amount and the administration cost of chasing the outstanding amount outweighs the debt.