

Local Authorities (Executive Arrangements) (Meetings and Access to Information)  
(England) Regulations 2012  
Exercise of Delegated Authority in respect of an Executive Function

## COUNCIL TAX AMOUNT WRITTEN OFF

### 1.0 Details of Officers Exercising the Delegated Authority

Name	David Ripley	Brendan Arnold
Title	Revenues, Benefits & Customer Services Business Manager	Financial Services Manager (Chief Finance Officer/Section 151 Officer)

### 2.0 The Delegated Authority Being Exercised

Financial regulation 12.14 states:

Any debt due to the Council may only be written-off with the authorisation of the Executive except, insofar as an individual debt does not exceed £10,000, the initial authority may be given by the Chief Finance Officer who shall be required to publish periodically reports of the debts that have been written off in accordance with the delegated authority.

The Chief Finance officer is exercising this delegated authority and the Revenues, Benefits & Customer Services Manager is exercising an authority delegated to him by the CFO for debts up to £5,000. Debts over £10,000 are reported to the Executive at least annually in the Statement of Accounts and any other delegated reports as.

### 3.0 The decision made including the date the decision was made

3.1 To write off Council Tax debts during the month of: May 2023.

	Number of debts	Value of debts
Under £5,000	7	12.06
Over £5,000		
Total	7	12.06

### 4.0 The reasons for the decision

4.1 The debts are considered uncollectable and have been written off for the following reasons

<u>Write off reason</u>	<u>Number of invoices</u>	<u>Total amount</u>
Benefit Local Adjustment (BELA)		
Benefit Rounding (BPEN)	3	0.03
Credit Write Off (CRWO)	2	12.01
Costs W/O to 31/3/98 (CS98)		
Costs Remitted By Court (CSRМ)		
Costs Write Off (CSWO)		
Ctax Remitted By Court (CTRM)		

Write Off (CTWO)		
Small Balance Write Off (SBWO)	2	0.02
Debts W/O to 31/3/98 (WO98)		
Write Off – Absconded (WOAB)		
Write Off – Bankrupt (WOBA)		
Write Off - Recovery Costs (WOCO)		
Write Off – Deceased (WODE)		
Write Off Otherwise Irrec. (WOOI)		
Write Off - Unec to Pursue (WOUN)		
<b>TOTAL</b>	<b>7</b>	<b>12.06</b>

**5.0**

**6.0 Details of any alternative options considered and rejected by the Officer**

6.1 All efforts to recover these debts have been pursued.

**7.0 A record of any conflict of interest declared by an Executive Member consulted by the Officer (and any dispensation granted in respect of such conflict).**

7.1 No Executive Member consulted.

**8.0 List, and attach copies of, any report considered by the Officer making the decision.**

8.1 Supporting details are of a confidential nature and therefore not published.

Signed  (debts < £5,000)

Date 2<sup>nd</sup> June 2023

Signed ..... (Debts > £5,000)

Date .....

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