

REVENUES & BENEFITS WRITE-OFF POLICY

Introduction

The Council will seek to collect all Council Tax, Non-Domestic Rate and Housing Benefit debts that are legally due and payable to the authority as efficiently and promptly as possible within the existing legislation.

There will be occasions when some debts become irrecoverable. This can be for a number of reasons, such as insolvency or where the debtor has absconded or died. There may be occasions when it is no longer cost effective to pursue a debt or it is not in the public interest to do so. In these cases the only remaining option is to have the debt written off.

Write-off of debts will only be considered when all other options for recovering the debt have been explored.

Housing Benefit debts which are more than two years old are monitored regularly and decisions made as to whether it is appropriate to write off those which have been inactive for a period of time.

All write-offs for debts in respect of Council Tax, Non Domestic Rates and Housing Benefit shall be dealt with in accordance with this Policy.

Authority to Write-Off Debts

The Council's Finance and Asset Management Group Manager has delegated authority to authorise the write-off of a debt up to and including £15,000.

A debt greater than £15,000 has to be authorised for write-off by the Council's Executive Committee.

The Finance and Asset Management Group Manager has delegated authority to write-off a debt arising out of a debtor being declared insolvent, irrespective of the amount.

The Revenue's Team Leader and Revenues Officers have been given delegated authority to write off debts up to £55.00.

Submission of Write-offs

All accounts that are being submitted for write-off shall be accompanied by a pro-forma which identifies the following:

- Name & address of debtor.
- Amount due for write-off.
- How the outstanding amount has arisen.
- Period to which the outstanding amount relates.
- Reason for write-off.
- Details of the checks that have been carried out to validate that the debt is irrecoverable.

The completed pro-formas should be submitted to the Revenues and Benefits Group Manager, together with any relevant supporting documentation, for approval.

The Revenues and Benefits Group Manager should only submit write-offs to the Finance and Asset Management Group Manager or the Executive Committee for authorisation when he is satisfied that all appropriate checks have been carried out and that the debt is irrecoverable.

Recording and Monitoring

No debt should be written off unless a valid authorisation has been obtained.

All debts submitted for write-off will be recorded in a register and reconciled on a regular basis with a final reconciliation being carried out at year-end.

Periodic checks will be made of the entries on the write-off register and if a debtor is subsequently traced the debt will be restored and normal recovery action continued.