

## Constitution and Associated Documents – Proposed Changes

Section and Reference	Existing Text	Proposed amendment including revised text if appropriate
R18	<p>The following officers have delegated powers to write off bad debts as indicated:</p> <p>a) For sundry debts- Team Leader Sundry Income Collections up to £250. A schedule must be signed by the Senior Client Manager for Revenues and Benefits.</p> <p>b) For local taxation debts – Corporate Debt Manager up to £250. A schedule must be countersigned by the Senior Client Manager for Revenues and Benefits.</p> <p>c) For sundry and local taxation debts – Corporate Debt Manager up to £1500. A schedule must be countersigned by the Senior Client Manager for Revenues and Benefits.</p> <p>d) For sundry and local taxation debts with a value of over £1500 but under £3000, these must be authorised by the Senior Client Manager for Revenues and Benefits and countersigned by the Director of Resources.</p>	<p>The following officers have delegated powers to write off local taxation debts and sundry debts as indicated:</p> <p>a) For sundry debts and local taxation debts – the Revenues Advisor can write off up to £50.00.</p> <p>b) For Sundry debts and local taxation debts –Revenues Operations Manager can write off up to £375.00.</p> <p>c) For sundry and local taxation debts – with a value of £375 up to £2,500 Revenues Operations Manager and a schedule must be countersigned by the Senior Client Manager for Revenues and Benefits.</p> <p>d) For sundry and local taxation debts with a value of over £2,500 but under £4,500, these must be authorised by the Senior Client Manager for Revenues and Benefits and countersigned by the Director of Resources.</p>

R19	<p>Write off for bad debts between £3,000 and £50,000 requires approval from the Cabinet Member with responsibility for finance. Write off for bad debts above £50,000 requires a Cabinet decision.</p> <p>The following officers have delegated powers to write off bad debts as indicated:</p> <ul style="list-style-type: none"> <li>a) For housing benefit overpayments of up to £250 a schedule should be completed, and these should be authorised by the Benefit Manager and countersigned by the Senior Client Manager for Revenues and Benefits.</li> <li>b) For housing benefit overpayments of up to £1500 these should be authorised by the Benefit Manager and countersigned by the Senior Client Manager for Revenues and Benefits.</li> <li>c) For housing benefit overpayments with a value of over £1500 but under £3,000 these must be</li> </ul>	<ul style="list-style-type: none"> <li>e) For sundry and local taxation debts with a value of between £4,500 and £50,000 requires approval from the Cabinet Member with responsibility for finance.</li> <li>f) For sundry and local taxation debts with a value of above £50,000 requires Cabinet approval.</li> <li>g) Debts for sundry and local taxation of levels up to £50,000 that cannot be legally pursued. A separate schedule of cases must be completed and signed by the relevant officer at the appropriate level advised above.</li> </ul> <p>The following officers have delegated powers to write off bad debts for Housing Benefit as indicated:</p> <ul style="list-style-type: none"> <li>a) For Housing Benefit overpayments of up to £375 a schedule should be completed, and these should be authorised by the Benefit Manager and countersigned by the Senior Client Manager for Revenues and Benefits.</li> <li>b) For Housing Benefit overpayments of up to £2,500 these should be authorised by the Benefit Manager and countersigned by the Senior Client Manager for Revenues and Benefits.</li> <li>c) For Housing Benefit overpayments with a</li> </ul>
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		<p>authorised by the Senior Client Manager for Revenues and Benefits and countersigned by the Director of Resources.</p>	<p>value of £2,500 and over but under £4,500 these must be authorised by the Senior Client Manager for Revenues and Benefits and countersigned by the Director of Resources.</p> <p>d) For Housing Benefit debts with a value of between £4,500 and £50,000 requires approval from the Cabinet Member with responsibility for finance.</p> <p>e) Debts for Housing Benefit up to £50,000 that cannot be legally pursued. A schedule of cases must be completed and signed by the relevant officer at the appropriate level advised above.</p> <p>Where signatures or authorisations are referred to this will be in electronic form.</p>
		<p><b>Reason for proposed change:</b></p> <p>1) To improve processes that will reduce staff time, paper waste and reduce carbon emissions, a more electronic process has been agreed with Audit to allow the Service to use write off schedules across all levels of debt and also the use of electronic authorisation via email.</p> <ul style="list-style-type: none"> <li>Where debt is part of arrangements that the LA cannot legally recover, this debt will be included in a schedule of write offs for statutory write off, officers will still authorise write off debts at agreed</li> </ul>	

	<p>levels.</p> <ul style="list-style-type: none"> <li>• For all other debts a schedule will be created as non-statutory write offs, officers will still authorise write off debts at agreed levels.</li> <li>• Schedules will be emailed to appropriate officers for their write off electronic authorisation and each write off will be given a code as to the reason for write off.</li> </ul> <p>This will reduce paper, which will help towards the authority's journey to Zero Carbon emission and speed up the process and reduce officer time.</p> <p>3. Increased Write Off Levels</p> <p>As the current write off levels no longer represent the value they did in 2002 when write off levels was agreed, the proposal is to increase these amounts by the cumulative amount of CPI since 2002. On the bank of England's calculator this equates to an average of around 2.1% per year:</p> <ul style="list-style-type: none"> <li>• £250 is now updated and rounded to £375</li> <li>• £1,500 is now updated and rounded to £2,500</li> <li>• £3,000 is now updated and rounded to £4,500</li> </ul>
	<p><b>Implications of proposed change:</b></p> <ul style="list-style-type: none"> <li>• <b>Finance and other resource implications:</b> Reduce staff time by improving processes, paper and printing which will save money on reduced stationary costs.</li> <li>• <b>Legal implications:</b> There are no legal implications. If the Director of Resources as the Authority's Section 151 Officer (Chief Finance Officer) considers the proposed changes to the financial limits set out above to be appropriate then subject to formal approval by Council</li> </ul>

to the proposed change to the ODS there is no legal reason why those changes cannot be made.

- **Consultation/Engagement undertaken (internal and external).**

Consultation has taken place with Audit, Director of Finance and Resources and Lead Member for Finance and Resources.

- **Human Rights implications:**

There are no Human Rights Implications.

- **Equalities and Diversity implications:**

There are no equality and diversity implications.

- **Risk Management implications:**

Audit have been consulted and there are no risks identified.

- **Crime and Disorder implications:**

There are no crime and disorder implications.

- **Environment and Sustainability implications:**

This will reduce carbon emissions as we are removing and printing from the process.

**Proposed by: Tracy Hunter**

**Service Area: Finance (Revenues and Benefits)**

**Contact Tel. No:**

**Head of Service sign-off:**

(please insert a cross in the box)

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