

Report to Cabinet
14 March 2018
Report of Chief finance officer (Section 151 Officer)
Subject Write off of pre 1998 balance sheet item

Item

9

Purpose

To request approval to write off the pre 1998 balance sheet.

Recommendation

To approve the write off of debt of £147,226 which is deemed irrecoverable.

Corporate and service priorities

The report helps to meet the corporate priority for value for money services.

Financial implications

Additional write-off costs against the General Fund revenue budget in 2017/18.

Ward/s: All Wards

Cabinet member: Councillor Kendrick - Resources

Contact officers

Karen Watling, chief finance officer 01603 212440

Andy Watt, head of city development 01603 212691

Background documents

None

Report

1. A review of the council's balance sheet (all assets and liabilities) has recently been conducted to ensure that the balances reported in the Statement of Accounts are robust, accurate and adequately supported.
2. Within the council's debtor balance is £147,226 due from Norfolk County Council in relation to capital works undertaken by the council as part of the highways agency agreement for the period 1996-1998. The shortfall in payment by the county council was not addressed at the time and when approached again on the matter more recently has resisted payment.
3. Given the age of the debt it is difficult to reliably attribute all of the costs to the county council. Furthermore the ordering system used at that time can no longer be accessed so further investigation of costs is not possible. This leaves the council unable to provide evidence to adequately support the charges and further pursue the debt.
4. It is therefore recommended that the balance of £147,226 is written off to remove the debt balance. This would result in a cost to the general fund budget in 2017/18.

Integrated impact assessment



NORWICH
City Council

Report author to complete

Committee:	Cabinet
Committee date:	14/03/2018
Director / Head of service	Karen Watling, chief finance officer
Report subject:	Write off of non-recoverable debt
Date assessed:	28/02/2018

	Impact			
Economic (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Finance (value for money)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The expense of the write-off will go to the general fund budget in 17/18, however, given the irrecoverable nature of the debt this is required for accurate and robust financial reporting in the Statement of Accounts.
Other departments and services e.g. office facilities, customer contact	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ICT services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Economic development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Financial inclusion	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Social (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Safeguarding children and adults	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<u>S17 crime and disorder act 1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Human Rights Act 1998	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Health and well being	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Impact			
Equality and diversity (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Relations between groups (cohesion)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Eliminating discrimination & harassment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advancing equality of opportunity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Environmental (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Natural and built environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Waste minimisation & resource use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pollution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sustainable procurement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy and climate change	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Risk management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Recommendations from impact assessment
Positive
None
Negative
None
Neutral
None
Issues
None