



Revenues & Financial Transactional Services

# Corporate Write Off Approval Limits

June 2019



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## 1 Purpose

This document details the delegated write-off approval limits for uncollectable debts across the Authority. Any write-off submitted should make reference to the Councils write-off guidance procedures. For the avoidance of doubt this includes the write off delegation for Council Tax and NNDR .

## 2 Amendment to Scheme of Delegation.

6.1 The Scheme of Delegation was approved by the Leader on 3<sup>rd</sup> June 2019. the scheme is set out in the tables below. For the avoidance of doubt Officers listed in the higher value debt levels may exercise the delegation for al lower value debts.

Designated Level of Authority	Posts
1	Chief Executive, Executive Directors, Managing Director oneSource
2	Directors and officers reporting to tier 1 posts (excluding officers in support/clerical roles) including oneSource Directors.
3	Officers reporting to tier 2 posts (excluding administrative or clerical posts) or oneSource directors
4	Officers reporting to tier 3 posts(excluding administrative or clerical posts) or Tier 3 oneSource officers

## Citizen Debts

To agree to write off a **citizen debt** owed by a Havering resident or former resident

<u>Debt Value</u>	<u>Delegation</u>	<u>Source</u>
£500,000 +	Chief Executive in consultation with the Leader	
£100,001 - £500,000		
£25,001 - £100,000	Directors(Tier 2) in consultation with the Cabinet Member for Finance and Property and Section 151 officer (or officer nominated by her)	s.101 LGA 1972 s.9E LGA 2000
£10,001 - £25,000	Head of Service (Tier 3) in consultation with the Cabinet member for Finance and Property and Section151 officer (or officer nominated by her).	s.101 LGA 1972 s.9E LGA 2000
Up to £10,000	Service Manager	s.101 LGA 1972 s.9E LGA 2000

## Business Debts

To agree to write off a **business debt**, i.e. A debt owed by a business, sole trader, or other organisation in the course of business, trading or delivery of services.

<u>Debt Value</u>	<u>Delegation</u>	<u>Source</u>
£500,000 +	Chief Executive in consultation with the Leader, Section 151 Officer and Monitoring Officer.	s.101 LGA 1972 s.9E LGA 2000
£100,001 - £500,000*	Chief Operating Officer in consultation with the Cabinet Member for Finance and Property.	s.101 LGA 1972 s.9E LGA 2000
£25,001 - £100,000*	Director in consultation with the Cabinet Member for Finance and Property and Section 151 officer (or officer nominated by her)	s.101 LGA 1972 s.9E LGA 2000
£10,001 - £25,000	Head of Service in consultation with the Cabinet Member for Finance and Property and Section 151 officer (or officer nominated by her)	s.101 LGA 1972 s.9E LGA 2000
Up to £10,000	Service Manager	s.101 LGA 1972 s.9E LGA 2000

## Negotiated Settlements

<u>Debt Value</u>	<u>Delegation</u>	<u>Source</u>
£500,000 +	Chief Executive in consultation with the Leader ,Section151 and Monitoring Officer	s.101 LGA 1972 s.9E LGA 2000
£100,001 - £500,000	Chief Operating Officer in consultation with the Cabinet Member for Finance and Property and the Monitoring Officer	s.101 LGA 1972 s.9E LGA 2000
£25,001 - £100,000*	Director (Tier 2) in consultation with the Cabinet Member for Finance and Property and Section 151 Officer(or officer nominated by her)	s.101 LGA 1972 s.9E LGA 2000
£10,001 - £25,000	Head of service (Tier 3) in consultation with the Cabinet Member for Finance and Property and section 151 officer (or officer nominated by her)	s.101 LGA 1972 s.9E LGA 2000
Up to £10,000	Service Manager	s.101 LGA 1972 s.9E LGA 2000

Negotiated settlement as part of legal proceedings are already contained within relevant delegation schemes.