



**Scheme of Delegation**  
**Write-off Scheme of Delegation and Reporting Requirements**  
March 2011

Date Last Reviewed:	17 and 28 February 2011
Approved by:	Cabinet and Full Council
Date Approved:	17 and 28 February 2011
Version Number	1
Review Date:	March 2013
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EQIA Assessed:	N/A

## Purpose

Further to the Officer scheme of delegation revised March 2011 and the following changes to the scheme of delegation for write-offs which were made by the Mayor on 7 October 2010 this procedure sets out the requirements when writing off debts.

## Related Policies and Documents

Officers scheme of delegation and authorisations - Part 2 (General Management)

## Who is governed by this policy?

The scheme of delegations will apply to all permanent, contract and temporary staff working for the Council across all service proposing to write off debts.

## Executive Summary

All procedures are subject to compliance with the law, the Council's Constitution, its Procurement Code, Financial Regulations and other relevant policies and procedures. All delegations may be exercised by the Chief Executive as well as those posts set out in this procedure.

When writing off officer debts or writing reports for the Mayor to consider writing off debts (when the officer threshold is exceeded this procedure note must be complied with

## Procedure

1. Any Staff or Member related debt for any value must be referred to ED Resources prior to write-off.

2. All write-offs should be supported by appropriate documentation detailing the recovery action and tracing activities undertaken. This information should be recorded on the clients account. Service areas should ensure that accounts are quality checked and approved for write-off before submission.
3. The Corporate Income team will conduct sample testing on cases submitted for write-off to ensure that the relevant checks have been conducted.
4. The Mayor has requested that when services are submitting write-off proposals, the report includes an area of contextualisation which details the levels of arrears and collection performance. A recovery timeline should also be included to show the timescales for progressing recovery action.

#### 4.2 Collection Profile

<b>Year</b>	<b>Collectible Debit (£)</b>	<b>Collected (£)</b>	<b>Collection Rate (%)</b>
<b>2010/2011</b>			
<b>2009/2010</b>			
<b>2008/2009</b>			
<b>2007/2008</b>			
<b>2006/2007</b>			
<b>2005/2006</b>			

#### 4.3 Age Debt Profile

<b>Year</b>	<b>Arrears (£)</b>
<b>2009/2010</b>	
<b>2008/2009</b>	
<b>2007/2008</b>	

<b>2006/2007</b>	
<b>2005/2006</b>	
<b>2004/2005</b>	

5. An appropriate officer from the relevant service area will be required to attend Mayoral Proceedings, for cases submitted from their area.
6. The revised Scheme of delegation is as follows:

Level One - Executive Director for Resources (CFO)

Level Two- Officer who reports to a Level One Officer e.g. Divisional Director

Level Three- Officer who reports to a level Two officer e.g., Head of Service

Level Four- Officer who reports to a level three officer e.g. Team or Group leader/Debt Manager.

<b>Officer</b>	<b>Value</b>
Level 4 Officer (Debt Manager )	£500 Citizen Debt £1000 Business Debt
Level 3 Officer (Head of Service )	£2000 Citizen Debt £4000 Business Debt
Level 2 Officer in consultation with Divisional Director for Finance	£10,000 Citizen Debt £20,000 Business Debt
Level 1 Officer in consultation with CFO /Executive Director for Resources)	£20,000 Citizen Debt £50,000 Business Debt
Mayoral	£20,001 Citizen Debt £50,001 Business Debt

<b>CITIZEN DEBTS Closed Accounts</b>	
<b><u>Value of Debt</u></b>	<b><u>Scheme of Delegation</u></b>
Not exceeding £500	Level Four Officer
£501 to £2,000	Level Three Officer
£2001 to £10,000	Level Two Officer in consultation with Head Of Finance
£10,001 to £20,000	Level 1 officer in consultation with CFO /Executive Director for Resources)
£20,001+	Mayoral Approval
Negotiated Settlements	<p>Not exceeding £500 Level Four</p> <p>£501 to £2,000 Level Three</p> <p>£2001 to £10,000 Level Two Officer in consultation with Head of Finance.</p> <p>£10,001 to £20,000 ED Resources where a prompt decision is in the council's interest.</p> <p>Any Value -Level One, Two and Three Officer only in the absence of ED resources or Head of Finance where it is in the Councils Interest that a prompt decision is made.</p> <p>Any Value -where an instant decision is required i.e. negotiated settlement at court-Level Four Officer.</p> <p>The reasons for the decision and agreed write-off amount to be presented to the appropriate officer according to the above scheme of delegation.</p>

<b>CITIZEN DEBTS Live Accounts</b>	
Not exceeding £500	Level Four Officer
£501 to £2,000	Level Three Officer
£2001 to £10,000	Level Two Officer in consultation with Head Of Finance
£10,001 to £20,000	Level 1 officer in consultation with CFO /Executive Director for resources)
£20,001+	Mayoral Approval
<b>BUSINESS DEBTS Closed Accounts</b>	
Not exceeding £1000	Level Four Officer
£1001 to £4,000	Level Three Officer
£4001 to £20,000	Level One and Level Two Officer in consultation with Head of Finance.
£20,001 to £50,000	Level 1 officer CFO /Executive Director of resources)
£50,001 +	Mayoral Approval
Negotiated Settlements	<p>Not exceeding £1000 Level Four.  £1001 to £4000 Level Three.  £4001 to £20,000 Level Two Officer in consultation with Head of Finance.  £20,001 to £50,000 + ED Resources where a prompt decision is in the council's interest.</p> <p>Any Value -Level One, Two and Three Officer only in the absence of ED resources or Head of Finance where it is in the Councils Interest that a prompt decision is made.</p> <p>Any Value -where an instant decision is required i.e. negotiated settlement at court-Level Four Officer.</p> <p>The reasons for the decision and agreed write-off amount to be presented to the appropriate officer according to the above scheme of delegation.</p>

<b>BUSINESS DEBTS Live Accounts</b>	
Not exceeding £1000	Level Four Officer
£1001 to £4,000	Level Three Officer
£4001 to £20,000	Level One and Level Two Officer in consultation with Head of Finance.
£20,001 to £50,000	Level 1 officer in consultation with CFO / Executive Director of resources)
£50,001 +	Mayoral Approval