

Appendix 3 - Virement Summary

Virement Movement

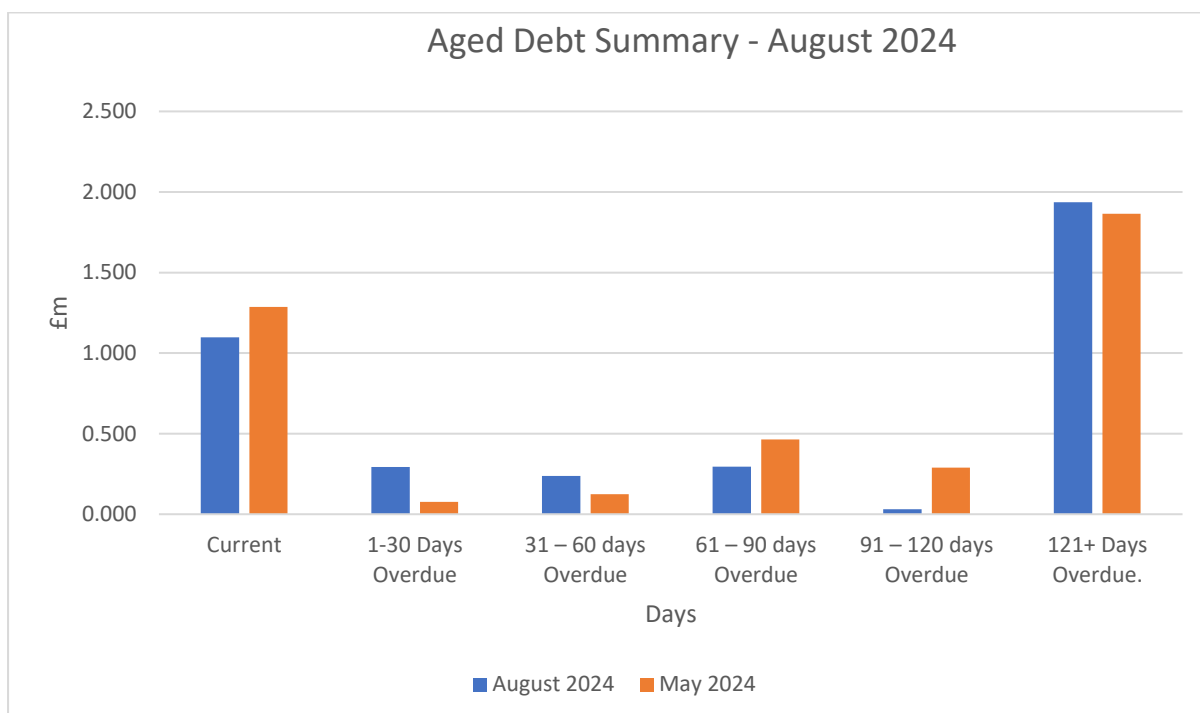
This table shows the movement in Net Budget from June 2024 to August 2024.

Virements - Movement in Net Budget	£m
Directorate Net Budget - June 2024	18.797
Directorate Net Budget - August 2024	18.797
Movement	0.000

Breakdown of Movements	£m
Total	0.000

Aged Debt Summary

The below graph shows the movement in sundry aged debt as at the end of August 2024.



The financial regulations make provision for writing off debts that are bad, uneconomical to collect or irrecoverable. The Council maintains a number of bad debt provisions in the anticipation that debts will become bad and these once agreed are charged to the relevant provision or cost centre.

There is a provision within the council for sundry bad debt totally £1.547m that is sufficient and by writing off the amount of debt mentioned in this report will not cause

the provision to be exceeded. This provision is reviewed on a regular basis to ensure that we have sufficient within it.

Aged Debt Write Off Summary:

	£m
Sundry Debts previously written off	0.300
Sundry Debts written off in August under S151 delegation	0.005
Sundry Debts over £0.005m to be written off via committee details in Appendix 6	0.000
Total write offs in financial year 2024/25	0.305

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.010
Housing Benefit Overpayments written off in May 2024 under S151 Delegation	0.000
Housing Benefit Overpayments to be written off via committee approval, details in Appendix 6	0.000
Total write offs in financial year 2024/2025	0.010

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.032
Council Tax written off in May 2024 under S151 Delegation	0.000
Council Tax to be written off via Committee Approval details in Appendix 6	0.000
Total write offs in financial year 2024/2025	0.032

Non-Domestic Rates Write off Summary:

	£m
Non-Domestic Rates previously written off	0.057
Non-Domestic Rates written off in May 2024 under S151 Delegation	0.000
Non-Domestic Rates written off via Committee Approval, details in Appendix 6	0.000
Total write offs in financial year 2024/2025	0.057