

Appendix 3 - Virement Summary

Virement Movement

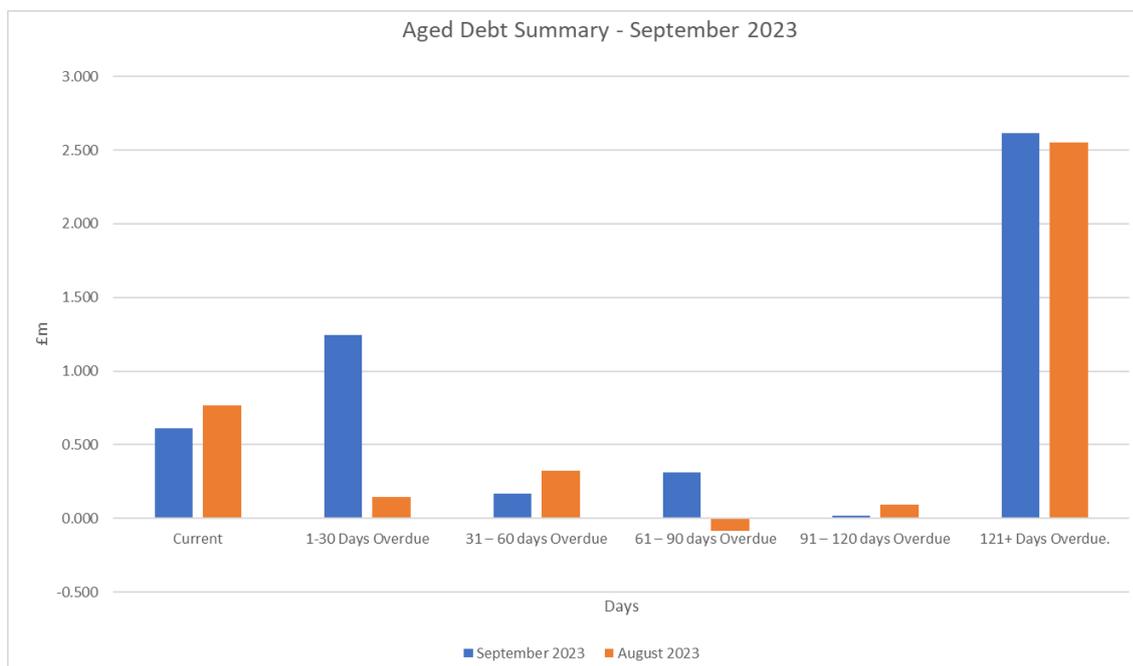
This table shows the movement in Net Budget from August to September 2023.

Virements - Movement in Net Budget	£m
Directorate Net Budget - August 2023	19.664
Directorate Net Budget - September 2023	19.670
Movement	0.006

Breakdown of Movements	£m
Allocations from/to Reserves	
Other	
Graduate Recruitment Costs funded from Policy Contingency	0.006
Total	0.006

Aged Debt Summary

The below graph shows the movement in sundry aged debt from August 2023 to September 2023.



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 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	0.006
Sundry Debts written off in Quarter 2 2024 to August under S151 delegation	0.002
Sundry Debts over £0.005m for write off (see appendix 6)	0.774
Total write offs in financial year 2023/2024	0.782

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.000
Housing Benefit Overpayments written off to June 2023 under S151 Delegation	0.000
Housing Benefit Overpayments to be written off (see Appendix 7)	0.013
Total write offs in financial year 2023/2024	0.013

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.000
Council Tax written off to June 2023 under S151 Delegation	0.002
Council Tax to be written off	0.000
Total write offs in financial year 2023/2024	0.002