

Appendix 3 - Virement Summary

Virement Movement

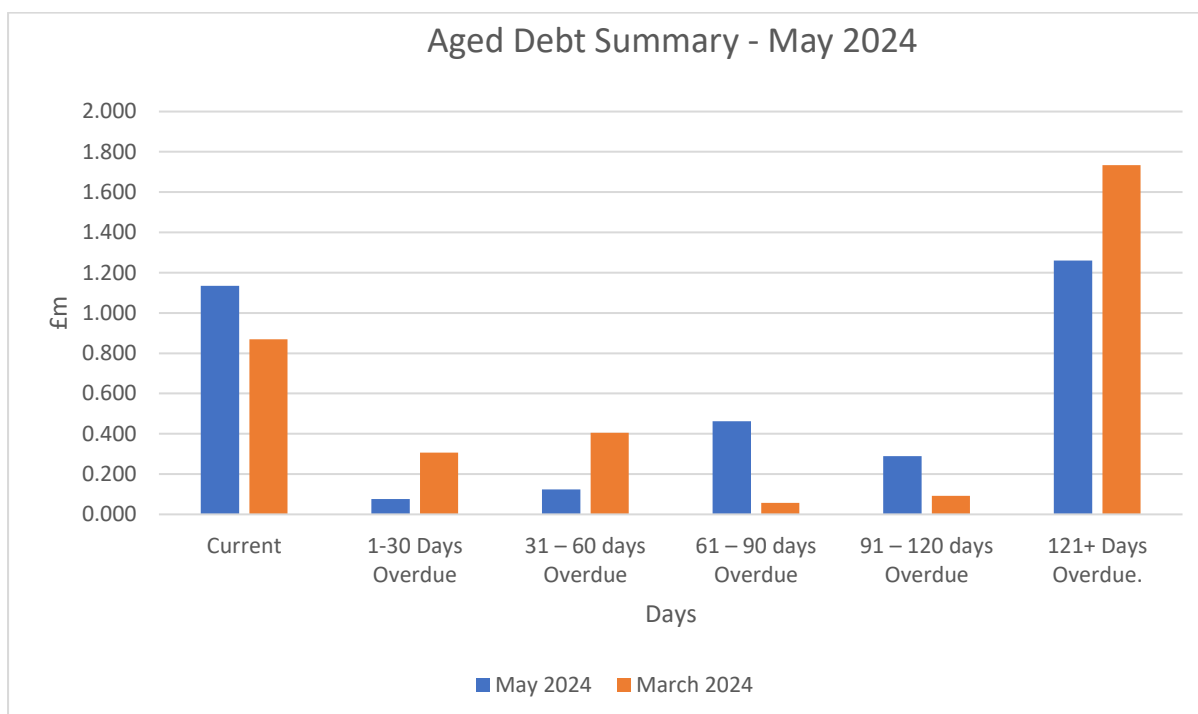
This table shows the movement in Net Budget from April 2024 to May 2024.

Virements - Movement in Net Budget	£m
Directorate Net Budget - April 2024	18.715
Directorate Net Budget - May 2024	18.715
Movement	0.000

Breakdown of Movements	£m
Policy Contingency:	
Total	0.000

Aged Debt Summary

The below graph shows the movement in sundry aged debt as at the end of May 2024 excluding the write off for approval in Appendix 6.



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

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.000
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	0.010
Total write offs in financial year 2024/2025	0.010

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.000
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	0.032
Total write offs in financial year 2024/2025	0.032

Non-Domestic Rates Write off Summary:

	£m
Non-Domestic Rates previously written off	0.000
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	0.057
Total write offs in financial year 2024/2025	0.057