

HAMPSHIRE COUNTY COUNCIL

Officer Decision Record

Decision Maker:	Rob Carr
Date:	27 March 2025
Title:	Amendment to financial procedures – Debt Write-Off
Report From:	Deputy Chief Executive and Director of Corporate Operations

Contact name: Andrew Lowe

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1. The decision:

1.1. To approve updated financial procedures to update the requirements in relation to debt write-offs.

2. Reasons for the decision:

2.1. The County Council's financial regulations identify the financial responsibilities of members and officers. The Chief Financial Officer (CFO) is responsible for maintaining a continuous review of these regulations. More detailed guidance on how the regulations should be implemented in practice is contained in financial procedures. Financial regulations state that the CFO is responsible for approving procedures for writing off debts. The Deputy Chief Executive and Director of Corporate Operations is the CFO.

2.2. The CFO has reviewed and amended the procedures relating to debt write-offs after consulting the Leader and Chief Executive. The changes do not change the need for thorough and effective debt collection, however they will allow the County Council to improve operational effectiveness and business efficiency once all appropriate avenues for recovery have been exhausted, assisting the County Council's financial monitoring and balance sheet management.

3. Other options considered and rejected:

3.1. The Chief Financial Officer could have decided not to update the financial procedures, but this would not have led to improvements in business efficiency and operational effectiveness in the use of the County Council's limited resources.

3.2. Less stringent evidence requirements for debt write-offs could have been introduced, but this would not be appropriate in providing value for money and

ensuring the County Council only writes off debt where all appropriate avenues for recovery have been exhausted.

4. Conflicts of interest:

4.1. None

5. Delegated Authority

5.1. Financial Regulations state that the Chief Financial Officer is responsible for approving procedures for writing off debts.

Approved by:



Date:

27 March 2025

Rob Carr
Deputy Chief Executive and Director of Corporate
Operations