

63753 Financial losses, write-offs and special payments

Please provide the list of categories or headings under which your department records financial losses, write-offs, and special payments.

For each category, please provide the total monetary value recorded for the last three completed financial years.

To confirm, all I require is the category name that your department uses and the total amount recorded under that category. These figures should already be a matter of record within your existing financial reporting processes and therefore should not require any additional analysis or reclassification.

Categories may include, but are not limited to: fraud, overpayments, unrecoverable debts, theft, misappropriation, losses due to error or negligence, contract failures, procurement disputes or terminated contracts, failed or abandoned IT/digital projects, compensation payments, ex-gratia payments, and payments made under settlement agreements (including those containing confidentiality clauses or non-disclosure provisions).

If any category or heading used to record losses has changed name, been merged, split, or reclassified during the three-year period, please identify the change.

Annual Fraud Detection and Prevention Reports

[2022-23 Annual Fraud Prevention and Detection Report](#)

[2023-24 Annual Fraud Prevention and Detection Report](#)

[2024-25 Annual Fraud Prevention and Detection Report](#)

The 2025-26 report will be considered by the Finance & Resources Committee in November 2026

Write-off reports

[2022-23 - Annual Report - Debt Write Off](#)

[2023-24 - Annual Report - Debt Write Off](#)

[2024-25 - Annual Report - Debt Write Off](#)

The 2025-26 report will be considered by the Finance & Resources Committee in March 2027

Payroll overpayments

Year	Amount	Number
2023-24	£785,861	661
2024-25	£691,993	511
2025-26	£635,081	311