5.3 HEALTH SERVICES - HISTORICAL SUNDRY DEBTORS 2018/19 - 2022/23 - DEBT WRITE OFF

Attachments: **1. Health Sundry Debtors - 2018-2023**

RECOMMENDATION:

That Council APPROVES BY ABSOLUTE MAJORITY writing off a total debt of $138,319.74 attributed to historical health services sundry debtors, accrued between 2018/19 and 2022/2023 financial years, in accordance with clause 6.21(1)(c) of the *Local Government Act 1995*.

PURPOSE OF REPORT:

The purpose of this report is to seek Council's approval to write off a total debt of $138,319.74 attributed to historical health services sundry debtors, accrued between 2018/19 and 2022/23 financial years.

DELEGATION:

This debt write off is being referred to Council for a decision in accordance with the City's Register of Delegations, Authorisations and Appointments.

A local government may write off any amount of money which is owed to the local government under Section 6.12(1) of the *Local Government Act 1995*.

The Chief Executive Officer (CEO) has delegation under the City's Register of Delegations, Authorisations and Appointments to write off debts up to $5,000. Council approval is required to write off the debt of $138,319.74 attributed to historical health services invoices, as the debt exceeds this amount.

BACKGROUND:

The City's Health Services team provides a suite of services to the business community. This includes the registration, assessment, and monitoring of regulated businesses including but not limited to food premises, lodging houses, public buildings and temporary food stall holder/vendors. These services attract fees in accordance with the City's annually adopted Fees and Charges schedule.

Many of these services are conducted on a routine but unannounced basis to ensure their effectiveness and uphold the intent of relevant public health standards. Issuing invoices beforehand could compromise the integrity of these assessments by signalling inspections in advance, which may influence the results.

Where a service is proposed or requested, an invoice is issued. The process to recover the outstanding debt is as follows:

- An initial invoice is issued, with 30 days to pay.
- If unpaid, a final notice is issued with a $60 late fee and another 30-day payment period.
- Debts that remain unpaid are referred to the City's debt collection agency via Finance.

The recommendation to write off unpaid debts forms part of a broader effort to improve the accuracy of the City's debtor records. These debts relate to services provided over multiple financial years and have been assessed as irrecoverable after exhausting all reasonable recovery efforts, including though reminders/final notices, payment arrangements, and referrals to debt recovery agencies cases where businesses have closed.

Administration is actively progressing debt recovery efforts for the 2023/24 and 2024/25 financial years, pursuing all reasonable avenues to ensure compliance.

DETAILS:

The City has been unsuccessful in recovering the outstanding sundry debts for the years 2018/19 – 2023/24 from the debtors.

The table below shows past debts where all reasonable efforts have been made to recover the debt, but it remains unpaid.

Year	Invoices raised	Total value
2019	38	$17,901.32
2020	118	$31,048.65
2021	150	$44,695.62
2022	68	$22,724.16
2023	120	$21,949.99
Total	**494**	**$138,319.74**

A full list of debtors is at **Attachment 1**.

DETAILS:

The City has been unsuccessful in recovering the outstanding sundry debts for the years 2018/19 – 2022/23 from the debtors.

CONSULTATION/ADVERTISING:

There is no community consultation associated with the consideration of writing off debt.

LEGAL/POLICY:

- *Local Government Act 1995.*
- *Health (Miscellaneous Provisions) Act 1911.*
- *Food Act 2008.*
- Recovery of Debts, Rates and Service Charges Policy (Recovery of Debts Policy).

Under Section 6.12(1) of the *Local Government Act 1995*, Council has the discretion to write off debts.

RISK MANAGEMENT IMPLICATIONS

Medium: It is medium risk for Council to write off the $138,319.74 debt. The risk of writing off the debt is medium for the following reasons:

- Historical process gaps: The debts accumulated over several years due to inconsistent review practices, resource constraints, and a focus on pursuing active debt recovery. While this does not set a precedent, it highlights the need for improved service and process maturity.
- Cost-benefit of continued recovery: The cost to pursue these debts further would exceed the amounts to be recovered.
- Resource impact: Continuing to pursue these debts would require significant staff time, which could be directed toward current debt recovery and service delivery priorities.
- Low likelihood of recovery: Debts relating to businesses that have closed or changed operators are unable to be recovered, despite recovery efforts to date.
- Perception and transparency risk: There is a potential reputational risk if stakeholders perceive the write-off as lenient or poorly explained. However, this risk is mitigated through transparent reporting and a commitment to improved financial management practices going forward.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Connected and Healthy Community

We have enhanced opportunities for our community to build relationships and connections with each other and the City.

Thriving Places

We are recognised as a City that supports local and small business.

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any environmental sustainability outcomes. This action/activity is environmentally neutral.

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes in the *City's Public Health Plan 2020-2025.*

FINANCIAL/BUDGET IMPLICATIONS:

The total debt of $138,319.74 was originally expected as revenue across the financial years of 2018/19 – 2022/23. The write-off means the City will no longer receive revenue that was expected to support its service provision.

A breakdown of the total value of unpaid invoices as compared to total value of revenue received for each financial year is provided below.

Year	Total no. invoices unpaid	Total value unpaid	Total revenue (actuals) 'Health Administration and Inspection Revenue'	% total unpaid
2018/2019	38	$17,901.32	$365,706	4.86%
2019/2020	118	$31,048.65	$343,200	9.05%
2020/2021	150	$44,695.62	$327,063	13.66%
2021/2022	68	$22,724.16	$354,584	6.41%
2022/2023	120	$21,949.99	$304,000	7.22%
Total	**494**	**$138,319.74**	**$1,694,553**	**Average – 8.24%**

COMMENTS:

The City's Recovery of Debts Policy outlines that all appropriate and reasonable steps be taken to recover outstanding debts.

If the debt remains unpaid, the Recovery of Debts Policy provides for a review of the circumstances to ensure that the next actions are appropriate and giving due consideration to all issues which have led to the debt being overdue and unpaid.

The debts presented for write off relate to historic health service charges that have remained outstanding despite repeated and reasonable efforts to recover them.

Administration recognises that debt write offs require careful consideration. In this case, the recommendation follows a review of the situation.

Administration recommends writing off the historic debts for the following reasons:

- Recovery not financially viable: The cost of further pursuing these debts would exceed the potential recovery amount.
- Final reminder/notice: Administration issued final notices to most of the debtors, without response.
- Referral to debt collectors: Most of the outstanding invoices were sent to the City's debt collection agency, without success.

- Exhaustive recovery efforts: All reasonable and proportionate steps have been taken to recover these debts, including a combination of reminders, final notices, external collections, and due diligence in tracing debtors. All of which have been unsuccessful.
- Cessation of business or change in operator: The businesses associated with the outstanding debts have ceased trading or the business operator has changed. The City is unable to pursue the new business and/or operator for the debt.
- COVID-19 constraints: Active debt recovery efforts were paused during the COVID-19 pandemic, in accordance with State Government emergency provisions and in an attempt to support small business. The *Local Government (COVID-19 Response) Amendment Order 2022* extended measures to assist those experiencing financial difficulty due to the ongoing effects of the pandemic and restricted certain recovery mechanisms for local governments.
- Age of debts: A substantial amount of time has passed since the invoices were originally issued, further reducing the likelihood of recovery.

Historically, debt write-offs have not occurred on a regular annual basis due to resource constraints, prioritisation of active debt recovery, and inconsistent review practices. To improve this, the Finance and Health Services teams are introducing a more structured process and proactive debt management approach. This includes regular reviews and annual reporting to better manage and address uncollectable debts going forward.

Administration's recommendation seeks to finalise long-outstanding debts, while separately Administration will focus on strengthening our processes moving forward.

deb_num	pst_yer	trn_ref	trn_dte	trn_bal
4665	2019	39352	29/08/2018	180.00
4717	2019	39419	31/08/2018	260.00
4742	2019	39501	18/09/2018	640.00
4747	2019	39506	18/09/2018	640.00
4786	2019	39549	18/09/2018	640.00
4837	2019	39608	25/09/2018	88.33
4975	2019	39761	25/09/2018	220.83
4848	2019	39619	25/09/2018	530.00
4914	2019	39689	25/09/2018	530.00
4919	2019	39694	25/09/2018	530.00
4933	2019	39712	25/09/2018	530.00
4940	2019	39721	25/09/2018	530.00
4946	2019	39727	25/09/2018	530.00
4958	2019	39741	25/09/2018	530.00
4961	2019	39744	25/09/2018	530.00
4964	2019	39748	25/09/2018	530.00
4990	2019	39778	25/09/2018	530.00
4999	2019	39790	25/09/2018	530.00
5008	2019	39800	25/09/2018	530.00
5036	2019	39834	25/09/2018	530.00
5039	2019	39838	25/09/2018	530.00
5058	2019	39858	25/09/2018	530.00
5064	2019	39864	25/09/2018	530.00
5095	2019	39895	25/09/2018	530.00
5102	2019	39902	25/09/2018	530.00
5103	2019	39903	25/09/2018	530.00
5104	2019	39904	25/09/2018	530.00
5114	2019	39915	25/09/2018	530.00
5135	2019	39939	25/09/2018	530.00
5136	2019	39940	25/09/2018	530.00
5138	2019	39942	25/09/2018	530.00
5176	2019	40034	5/10/2018	485.83
5164	2019	40019	5/10/2018	640.00
4719	2019	1074551	9/11/2018	390.00
5259	2019	40422	21/01/2019	530.00
5285	2019	40530	21/02/2019	298.00
5300	2019	40851	12/04/2019	80.00
5346	2019	41129	2/07/2019	88.33
5415	2020	41306	7/08/2019	150.00
4807	2020	41346	23/08/2019	200.00
4830	2020	41360	23/08/2019	200.00
5429	2020	41364	23/08/2019	200.00
4937	2020	41458	27/08/2019	530.00
5059	2020	41480	27/08/2019	530.00
5100	2020	41485	27/08/2019	530.00
4971	2020	41522	29/08/2019	530.00
5368	2020	41562	29/08/2019	530.00

5434	2020	41559	29/08/2019	530.00
4898	2020	41580	30/08/2019	530.00
4972	2020	41598	30/08/2019	530.00
5078	2020	41619	30/08/2019	530.00
5101	2020	41629	30/08/2019	530.00
5289	2020	41646	30/08/2019	530.00
4728	2020	41779	5/09/2019	371.00
5005	2020	41750	5/09/2019	530.00
5052	2020	41765	5/09/2019	530.00
5327	2020	41789	5/09/2019	530.00
5447	2020	41761	5/09/2019	530.00
4742	2020	41802	9/09/2019	60.00
4747	2020	41805	9/09/2019	60.00
4751	2020	41808	9/09/2019	60.00
4778	2020	41809	9/09/2019	60.00
4786	2020	41838	9/09/2019	60.00
4810	2020	41829	9/09/2019	60.00
4822	2020	41839	9/09/2019	60.00
4848	2020	41811	9/09/2019	60.00
4914	2020	41814	9/09/2019	60.00
4919	2020	41815	9/09/2019	60.00
4940	2020	41816	9/09/2019	60.00
4946	2020	41817	9/09/2019	60.00
4958	2020	41818	9/09/2019	60.00
4961	2020	41819	9/09/2019	60.00
4990	2020	41821	9/09/2019	60.00
4999	2020	41824	9/09/2019	60.00
5036	2020	41827	9/09/2019	60.00
5039	2020	41828	9/09/2019	60.00
5056	2020	41830	9/09/2019	60.00
5058	2020	41831	9/09/2019	60.00
5064	2020	41833	9/09/2019	60.00
5095	2020	41837	9/09/2019	60.00
5103	2020	41840	9/09/2019	60.00
5135	2020	41842	9/09/2019	60.00
5176	2020	41843	9/09/2019	60.00
5259	2020	41832	9/09/2019	60.00
4810	2020	41881	9/09/2019	200.00
4822	2020	41882	9/09/2019	200.00
5234	2020	41844	9/09/2019	210.00
5293	2020	41879	9/09/2019	236.67
5168	2020	41834	9/09/2019	350.00
4848	2020	41849	9/09/2019	530.00
4914	2020	41852	9/09/2019	530.00
4940	2020	41854	9/09/2019	530.00
4946	2020	41855	9/09/2019	530.00
4958	2020	41856	9/09/2019	530.00
4961	2020	41857	9/09/2019	530.00

4990	2020	41859	9/09/2019	530.00
4999	2020	41862	9/09/2019	530.00
5036	2020	41864	9/09/2019	530.00
5039	2020	41865	9/09/2019	530.00
5056	2020	41866	9/09/2019	530.00
5058	2020	41867	9/09/2019	530.00
5064	2020	41869	9/09/2019	530.00
5095	2020	41873	9/09/2019	530.00
5103	2020	41874	9/09/2019	530.00
5135	2020	41876	9/09/2019	530.00
5168	2020	41870	9/09/2019	530.00
5176	2020	41877	9/09/2019	530.00
5259	2020	41868	9/09/2019	530.00
4778	2020	41810	9/09/2019	640.00
4786	2020	41848	9/09/2019	640.00
5365	2020	41891	11/09/2019	530.00
5114	2020	41904	12/09/2019	60.00
5319	2020	41910	12/09/2019	60.00
5139	2020	41901	12/09/2019	530.00
5346	2020	41911	12/09/2019	530.00
5142	2020	42096	25/10/2019	80.00
5238	2020	42097	25/10/2019	80.00
5474	2020	42101	25/10/2019	140.00
4933	2020	42169	11/11/2019	60.00
4964	2020	42166	11/11/2019	60.00
5008	2020	42170	11/11/2019	60.00
5136	2020	42168	11/11/2019	60.00
5164	2020	42167	11/11/2019	60.00
5346	2020	42224	26/11/2019	60.00
5288	2020	42245	29/11/2019	80.00
4639	2020	42356	12/12/2019	100.00
4626	2020	42407	12/12/2019	292.50
5149	2020	42390	12/12/2019	400.00
4690	2020	42461	13/12/2019	120.00
4661	2020	42432	13/12/2019	180.00
4940	2020	42478	13/12/2019	180.00
5115	2020	42442	13/12/2019	180.00
5549	2020	42488	19/12/2019	150.00
5164	2020	42490	19/12/2019	373.33
5515	2020	42502	23/12/2019	80.00
4982	2020	42504	24/12/2019	298.00
5285	2020	42507	24/12/2019	298.00
5514	2020	42508	24/12/2019	353.33
5445	2020	42610	21/01/2020	100.00
5344	2020	42616	28/01/2020	80.00
5570	2020	42685	5/02/2020	265.00
4717	2020	42739	24/02/2020	130.00
5333	2020	42734	24/02/2020	130.00

5605	2020	42752	27/02/2020	140.00
5607	2020	42793	3/03/2020	150.00
5582	2020	42801	4/03/2020	70.83
5575	2020	42800	4/03/2020	220.83
5622	2020	42867	7/04/2020	150.00
5624	2020	42870	7/04/2020	150.00
5625	2020	42871	7/04/2020	150.00
5631	2020	42898	4/05/2020	88.33
5548	2020	42902	7/05/2020	132.50
5146	2020	42987	25/05/2020	80.00
5643	2020	43051	16/06/2020	88.33
5666	2020	43099	30/06/2020	150.00
5605	2020	43171	17/07/2020	140.00
5355	2021	43228	31/07/2020	80.00
5710	2021	43272	19/08/2020	150.00
5736	2021	43376	23/09/2020	70.00
5228	2021	43900	29/09/2020	50.00
5233	2021	43429	29/09/2020	50.00
5331	2021	43717	29/09/2020	60.00
5094	2021	43771	29/09/2020	68.34
5166	2021	43541	29/09/2020	80.00
5539	2021	43861	29/09/2020	90.00
5750	2021	43842	29/09/2020	120.00
5751	2021	43854	29/09/2020	120.00
5714	2021	43993	29/09/2020	121.45
5172	2021	43672	29/09/2020	150.00
5131	2021	43664	29/09/2020	159.17
5611	2021	43775	29/09/2020	176.67
5115	2021	43904	29/09/2020	180.00
5754	2021	43880	29/09/2020	180.00
4795	2021	43401	29/09/2020	200.00
4801	2021	43406	29/09/2020	200.00
4807	2021	43412	29/09/2020	200.00
4810	2021	43416	29/09/2020	200.00
5036	2021	43413	29/09/2020	200.00
5429	2021	43426	29/09/2020	200.00
4966	2021	43539	29/09/2020	220.83
4998	2021	43571	29/09/2020	220.83
4648	2021	43875	29/09/2020	240.00
5753	2021	43867	29/09/2020	240.00
4626	2021	43916	29/09/2020	292.50
4634	2021	43924	29/09/2020	292.50
5755	2021	43933	29/09/2020	300.00
5756	2021	43934	29/09/2020	300.00
5757	2021	43936	29/09/2020	300.00
5758	2021	43942	29/09/2020	300.00
5761	2021	43946	29/09/2020	300.00
5762	2021	43947	29/09/2020	300.00

5763	2021	43948	29/09/2020	300.00
4778	2021	43570	29/09/2020	441.67
5712	2021	43994	29/09/2020	485.83
4848	2021	43444	29/09/2020	530.00
4863	2021	43458	29/09/2020	530.00
4878	2021	43469	29/09/2020	530.00
4879	2021	43470	29/09/2020	530.00
4898	2021	43482	29/09/2020	530.00
4918	2021	43495	29/09/2020	530.00
4934	2021	43511	29/09/2020	530.00
4946	2021	43521	29/09/2020	530.00
4961	2021	43533	29/09/2020	530.00
4971	2021	43544	29/09/2020	530.00
4990	2021	43560	29/09/2020	530.00
4999	2021	43572	29/09/2020	530.00
5002	2021	43574	29/09/2020	530.00
5039	2021	43601	29/09/2020	530.00
5048	2021	43611	29/09/2020	530.00
5056	2021	43617	29/09/2020	530.00
5059	2021	43618	29/09/2020	530.00
5061	2021	43619	29/09/2020	530.00
5064	2021	43621	29/09/2020	530.00
5078	2021	43633	29/09/2020	530.00
5095	2021	43643	29/09/2020	530.00
5101	2021	43647	29/09/2020	530.00
5121	2021	43658	29/09/2020	530.00
5125	2021	43660	29/09/2020	530.00
5168	2021	43624	29/09/2020	530.00
5174	2021	43675	29/09/2020	530.00
5176	2021	43674	29/09/2020	530.00
5232	2021	43695	29/09/2020	530.00
5251	2021	43700	29/09/2020	530.00
5259	2021	43620	29/09/2020	530.00
5266	2021	43703	29/09/2020	530.00
5273	2021	43705	29/09/2020	530.00
5289	2021	43706	29/09/2020	530.00
5338	2021	43719	29/09/2020	530.00
5346	2021	43722	29/09/2020	530.00
5364	2021	43726	29/09/2020	530.00
5365	2021	43727	29/09/2020	530.00
5440	2021	43569	29/09/2020	530.00
5478	2021	43745	29/09/2020	530.00
5514	2021	43754	29/09/2020	530.00
5520	2021	43755	29/09/2020	530.00
5548	2021	43758	29/09/2020	530.00
5570	2021	43764	29/09/2020	530.00
5575	2021	43766	29/09/2020	530.00
5582	2021	43767	29/09/2020	530.00

5622	2021	43777	29/09/2020	530.00
5631	2021	43779	29/09/2020	530.00
5643	2021	43782	29/09/2020	530.00
5648	2021	43784	29/09/2020	530.00
4758	2021	43806	29/09/2020	640.00
4786	2021	43833	29/09/2020	640.00
5385	2021	43732	29/09/2020	1,501.66
4721	2021	44076	1/10/2020	80.00
5094	2021	44078	1/10/2020	130.00
5333	2021	44077	1/10/2020	130.00
5770	2021	44040	1/10/2020	130.00
5771	2021	44041	1/10/2020	130.00
5772	2021	44042	1/10/2020	130.00
5773	2021	44043	1/10/2020	130.00
5774	2021	44044	1/10/2020	130.00
5775	2021	44045	1/10/2020	130.00
5775	2021	44068	1/10/2020	130.00
5776	2021	44047	1/10/2020	130.00
5777	2021	44048	1/10/2020	130.00
5778	2021	44049	1/10/2020	130.00
5779	2021	44050	1/10/2020	130.00
5780	2021	44051	1/10/2020	130.00
5781	2021	44052	1/10/2020	130.00
5782	2021	44053	1/10/2020	130.00
5783	2021	44054	1/10/2020	130.00
5784	2021	44055	1/10/2020	130.00
5785	2021	44056	1/10/2020	130.00
5786	2021	44057	1/10/2020	130.00
5787	2021	44059	1/10/2020	130.00
5788	2021	44060	1/10/2020	130.00
5789	2021	44061	1/10/2020	130.00
5790	2021	44062	1/10/2020	130.00
5791	2021	44063	1/10/2020	130.00
5792	2021	44065	1/10/2020	130.00
5793	2021	44066	1/10/2020	130.00
5794	2021	44067	1/10/2020	130.00
5795	2021	44069	1/10/2020	130.00
5796	2021	44070	1/10/2020	130.00
5797	2021	44071	1/10/2020	130.00
5798	2021	44072	1/10/2020	130.00
5799	2021	44073	1/10/2020	130.00
5800	2021	44074	1/10/2020	130.00
5801	2021	44079	1/10/2020	130.00
5809	2021	44095	14/10/2020	140.00
5678	2021	44116	21/10/2020	150.00
5836	2021	44187	5/11/2020	150.00
5839	2021	44196	9/11/2020	50.00
5736	2021	44221	18/11/2020	80.00

5864	2021	44318	4/12/2020	150.00
5837	2021	44374	21/12/2020	116.67
5849	2021	44381	21/12/2020	441.67
5723	2021	44397	22/12/2020	90.00
5895	2021	44446	12/01/2021	150.00
5906	2021	44476	27/01/2021	150.00
5885	2021	44533	2/02/2021	265.00
5131	2021	1244849	11/02/2021	150.00
5923	2021	44576	17/02/2021	150.00
5925	2021	44578	17/02/2021	150.00
5131	2021	44583	18/02/2021	220.83
5950	2021	44671	9/03/2021	150.00
5951	2021	44672	10/03/2021	150.00
5937	2021	44673	11/03/2021	140.00
5683	2021	44804	20/04/2021	50.00
5982	2021	44830	30/04/2021	150.00
5424	2021	1260072	7/05/2021	150.00
5989	2021	44881	13/05/2021	80.00
4721	2022	1265459	28/06/2021	50.00
5885	2021	45140	8/07/2021	200.00
5424	2022	1267837	30/08/2021	88.33
6100	2022	45395	2/09/2021	150.00
5582	2022	45446	21/09/2021	150.00
6151	2022	45575	15/10/2021	50.00
4793	2022	45582	19/10/2021	200.00
4848	2022	45588	20/10/2021	530.00
4937	2022	45634	20/10/2021	530.00
5166	2022	45675	21/10/2021	530.00
6157	2022	45688	27/10/2021	150.00
4999	2022	45796	8/11/2021	530.00
4777	2022	45788	8/11/2021	640.00
4810	2022	45829	10/11/2021	200.00
5021	2022	45821	10/11/2021	530.00
5048	2022	45847	10/11/2021	530.00
5056	2022	45850	10/11/2021	530.00
5322	2022	45914	11/11/2021	200.00
4725	2022	45918	11/11/2021	530.00
5117	2022	45888	11/11/2021	530.00
5121	2022	45900	11/11/2021	530.00
5234	2022	45937	11/11/2021	530.00
5293	2022	45945	11/11/2021	530.00
5346	2022	45953	11/11/2021	530.00
5365	2022	45955	11/11/2021	530.00
5440	2022	45872	11/11/2021	530.00
4786	2022	45890	11/11/2021	640.00
5465	2022	45959	12/11/2021	200.00
5593	2022	45990	12/11/2021	397.50
5520	2022	45977	12/11/2021	530.00

5548	2022	45979	12/11/2021	530.00
5555	2022	45982	12/11/2021	530.00
5622	2022	45995	12/11/2021	530.00
5643	2022	45998	12/11/2021	530.00
5651	2022	45992	12/11/2021	530.00
6179	2022	45987	12/11/2021	530.00
5911	2022	46042	15/11/2021	100.00
5424	2022	46058	15/11/2021	203.34
5811	2022	46030	15/11/2021	530.00
5849	2022	46033	15/11/2021	530.00
5884	2022	46037	15/11/2021	530.00
5915	2022	46045	15/11/2021	530.00
5982	2022	46057	15/11/2021	530.00
6088	2022	46115	16/11/2021	485.83
4730	2022	46169	19/11/2021	33.32
6189	2022	46165	19/11/2021	60.00
5313	2022	46175	19/11/2021	300.00
5610	2022	46183	19/11/2021	300.00
5644	2022	46184	19/11/2021	300.00
5969	2022	46201	19/11/2021	300.00
6183	2022	46309	23/11/2021	150.00
4648	2022	46341	26/11/2021	240.00
5149	2022	46435	7/12/2021	400.00
6027	2022	46485	17/12/2021	309.17
6088	2022	46490	20/12/2021	200.00
6239	2022	46629	28/01/2022	150.00
6246	2022	46633	1/02/2022	140.00
6198	2022	46684	4/02/2022	530.00
6317	2022	46949	8/04/2022	50.00
5121	2022	46970	14/04/2022	80.00
5021	2022	46974	19/04/2022	80.00
6220	2022	47087	10/05/2022	132.50
6341	2022	47091	12/05/2022	150.00
4737	2022	47202	2/06/2022	80.00
6088	2022	47201	2/06/2022	80.00
6217	2022	47195	2/06/2022	80.00
4849	2022	47203	3/06/2022	80.00
4637	2022	1308903	21/06/2022	240.00
6362	2022	47301	30/06/2022	44.17
6416	2023	47550	15/08/2022	200.00
4800	2023	47580	17/08/2022	80.00
6088	2023	47590	18/08/2022	80.00
4810	2023	47819	19/10/2022	200.00
5322	2023	47824	19/10/2022	200.00
4786	2023	47884	20/10/2022	530.00
4691	2023	47975	26/10/2022	120.00
6040	2023	48016	26/10/2022	200.00
4648	2023	48008	26/10/2022	240.00

4840	2023	48072	3/11/2022	60.00
4860	2023	48080	3/11/2022	365.00
4937	2023	48118	3/11/2022	365.00
4662	2023	48124	3/11/2022	1,350.00
4995	2023	48150	4/11/2022	365.00
5166	2023	48139	4/11/2022	365.00
4999	2023	48159	7/11/2022	365.00
5021	2023	48168	7/11/2022	365.00
6496	2023	48218	22/11/2022	200.00
6501	2023	48230	24/11/2022	200.00
6483	2023	48274	28/11/2022	243.33
5048	2023	48238	28/11/2022	365.00
5056	2023	48240	28/11/2022	365.00
5090	2023	48258	28/11/2022	365.00
5440	2023	48256	28/11/2022	365.00
6492	2023	48400	5/12/2022	243.33
5211	2023	48449	9/12/2022	365.00
5346	2023	48464	9/12/2022	365.00
5365	2023	48466	9/12/2022	365.00
5520	2023	48493	9/12/2022	365.00
5559	2023	48497	9/12/2022	365.00
5679	2023	48510	12/12/2022	295.00
5731	2023	48518	12/12/2022	365.00
5811	2023	48522	12/12/2022	365.00
5892	2023	48529	12/12/2022	365.00
5950	2023	48537	12/12/2022	365.00
5982	2023	48544	12/12/2022	365.00
5997	2023	48547	12/12/2022	365.00
6217	2023	48588	15/12/2022	365.00
6368	2023	48615	15/12/2022	365.00
4727	2023	48735	21/12/2022	121.67
5447	2023	48847	9/01/2023	65.00
5481	2023	48831	9/01/2023	365.00
6040	2023	48840	9/01/2023	365.00
5447	2023	48908	10/01/2023	180.00
5481	2023	48896	10/01/2023	180.00
5514	2023	48897	10/01/2023	180.00
6533	2023	48883	10/01/2023	180.00
4662	2023	48882	10/01/2023	540.00
6483	2023	48959	23/01/2023	120.00
6543	2023	48974	23/01/2023	165.00
6220	2023	48963	23/01/2023	365.00
4995	2023	49002	25/01/2023	60.00
5559	2023	48991	25/01/2023	60.00
5811	2023	49008	25/01/2023	60.00
6501	2023	49003	25/01/2023	60.00
4666	2023	49040	30/01/2023	60.00
4786	2023	49010	30/01/2023	60.00

4860	2023	49020	30/01/2023	60.00
4999	2023	49011	30/01/2023	60.00
5090	2023	49034	30/01/2023	60.00
5166	2023	49009	30/01/2023	60.00
5520	2023	49023	30/01/2023	60.00
5731	2023	49033	30/01/2023	60.00
5892	2023	49031	30/01/2023	60.00
5982	2023	49025	30/01/2023	60.00
6483	2023	49019	30/01/2023	60.00
6416	2023	49050	1/02/2023	334.58
6549	2023	49097	2/02/2023	200.00
4942	2023	49111	7/02/2023	182.50
6255	2023	49113	7/02/2023	212.92
4648	2023	49135	8/02/2023	60.00
4727	2023	49117	8/02/2023	60.00
4810	2023	49126	8/02/2023	60.00
4937	2023	49123	8/02/2023	60.00
5021	2023	49137	8/02/2023	60.00
5211	2023	49124	8/02/2023	60.00
5322	2023	49136	8/02/2023	60.00
6040	2023	49119	8/02/2023	60.00
6040	2023	49120	8/02/2023	60.00
6105	2023	49121	8/02/2023	60.00
6314	2023	49147	10/02/2023	50.00
4800	2023	49166	20/02/2023	60.00
6088	2023	49169	20/02/2023	60.00
4800	2023	49168	20/02/2023	83.33
6088	2023	49167	20/02/2023	212.92
5048	2023	49181	21/02/2023	60.00
5056	2023	49182	21/02/2023	60.00
5202	2023	49189	21/02/2023	60.00
5365	2023	49190	21/02/2023	60.00
5440	2023	49180	21/02/2023	60.00
6492	2023	49186	21/02/2023	60.00
6496	2023	49179	21/02/2023	60.00
5346	2023	49199	22/02/2023	60.00
6090	2023	49237	28/02/2023	365.00
5950	2023	49297	7/03/2023	60.00
5997	2023	49298	7/03/2023	60.00
6114	2023	49300	8/03/2023	353.33
6368	2023	49322	17/03/2023	60.00
5481	2023	49331	20/03/2023	60.00
5481	2023	49338	20/03/2023	60.00
5514	2023	49335	20/03/2023	60.00
6217	2023	49323	20/03/2023	60.00
6220	2023	49343	20/03/2023	60.00
6416	2023	49351	20/03/2023	60.00
6483	2023	49341	20/03/2023	60.00

6533	2023	49336	20/03/2023	60.00
6543	2023	49346	20/03/2023	60.00
6549	2023	49352	20/03/2023	60.00
6363	2023	49357	22/03/2023	175.00
6597	2023	49387	31/03/2023	150.00
6088	2023	49538	1/05/2023	60.00
6255	2023	49536	1/05/2023	60.00
6314	2023	49537	1/05/2023	60.00
5638	2023	49531	1/05/2023	152.08
6092	2023	49534	1/05/2023	175.00
4800	2023	49539	2/05/2023	60.00
6363	2023	49543	2/05/2023	60.00
6597	2023	49721	21/06/2023	60.00
6682	2023	49738	29/06/2023	200.00
6682	2023	49741	30/06/2023	200.00

Year	No. Invoices	Total value
2019	38	17,901.32
2020	118	31,048.65
2021	150	44,695.62
2022	68	22,724.16
2023	120	21,949.99
Total	**494**	**138,319.74**