

# REPORT TO EXECUTIVE

## PORTFOLIO AREA:

Date of Meeting: 28 January 2002

Public

Key  
Decision:

No

Recorded in Forward  
Plan:

No

Inside/Outside Policy Framework

**Title: BAD DEBT WRITE-OFFS FOR COUNCIL TAX AND COUNCIL HOUSE RENTS**

**Report of: The City Treasurer**

**Report reference: Financial Memo No 2001/02 No 133**

## Summary and Recommendations:

The Committee is requested to:-

Write-off the sum of £20,494.36 in respect of debts over £1,000.

Note the City Treasurer's action in writing off debts totalling £27,961.95 in respect of bad debts under £1,000.

Note that the costs will fall against the 'Write-ons' will be credited as follows:

Housing Revenue Account £ 23,257.90 Housing Revenue Account £ 1,243.10

Council Tax Pool £ 25,198.41 Council Tax Pool £ 596.19

Total £ 48,456.31 Total £ 1,839.29

**Contact Officer:** Peter Mason

**Ext:** 7270

CITY OF CARLISLE

To: The Executive Financial Memo

Date: 28 January 2002 2001/02 No 133

BAD DEBT WRITE-OFF FOR COUNCIL TAX,  
AND COUNCIL HOUSE RENTS

**1. BACKGROUND INFORMATION AND OPTIONS**

1. In accordance with the City Treasurer's delegated authority (5.2.8 Scheme of Delegation) for the write-off of outstanding debts under £1000 totalling £27,961.95, such bad debts are summarised for the Executive's information in Table 1 of this report.

2. Also itemised in appendices:

£

Appendix 1 – Council Tax - 8,203.54

Appendix 2 – Council House Rents - 12,290.82

Are schedules of other debts exceeding £1000 and the committee is asked to consider the write-off of these debts which total £20,494.36

3. The 'write-ons' itemised in Table One totalling £1,839.29 are in respect of balances originally written off that have since been paid and credit write-offs.
4. The write-offs are fully provisioned as explained in paragraph 3.5 below.

## 2. TABLE ONE

Type of Debt	Under £1000	Under £1000	£1000 & Over	£1000 & Over	Write-Ons Amount
	No of Accounts	Amount	No of Accounts	Amount	
		£		£	£
Council Tax	64	16,994.87	6	8,203.54	(596.19)
Council Tenants	35	9,332.31	8	12,290.82	
Rent*	13	1,634.77	-		(1,200.32)
Benefit Overpayments					(42.78)
TOTAL	112	27,961.95	14	20,494.36	(1,839.29)

## 3. STAFFING/RESOURCES COMMENTS

Not Applicable

#### **4. CITY TREASURER'S COMMENTS**

Included within the report.

#### **5. LEGAL COMMENTS**

Not Applicable

#### **6. CORPORATE COMMENTS**

Not Applicable

#### **7. RISK MANAGEMENT ASSESSMENT**

Not Applicable

#### **8. EQUALITY ISSUE**

Not Applicable

#### **9. ENVIRONMENTAL IMPLICATIONS**

Not Applicable

#### **10. CRIME AND DISORDER IMPLICATIONS**

Not Applicable

#### **11. RECOMMENDATIONS**

The Committee is requested to:-

1. Write-off the sum of £20,494.36 in respect of debts over £1000.
2. Note the City Treasurer's action in writing off debts totalling £27,961.95 in respect of bad debts under £1000.
3. Note that the costs will fall against the

Housing Revenue Account - £ 23,257.90

Council Tax Pool - £ 25,198.41

£ 48,456.31

4. Write-ons' will be credited as follows:

Council Tax Pool £ 596,19

Housing Revenue Account - £ 1,243.10

Total £ 1,839.29

5. In the case of General Fund the Write-offs will be charged against provisions made for bad debts. However VAT which has been separately identified will be recouped in future VAT returns. In the case of HRA, the element relating to former tenant arrears £22,014.80 (net) will be charged against a provision made for the purpose. Write-off/write on of Council Tax will fall against the pool provisions within those accounts. Any Council Tax Costs written off will be charged against the costs 'Bad Debt' provision within the General Fund.

## 12. REASONS FOR RECOMMENDATIONS

Debts irrecoverable for reasons stated.

**D THOMAS**

CITY TREASURER

Contact Name: Peter Mason Tele No: 7270

City Treasury

Carlisle

21 January 2002

PM/EL/f1330102

# REPORT TO EXECUTIVE

## PORTFOLIO AREA:

**Date of Meeting:**

28 January 2002

**Private\***

\*Not for publication by virtue of paragraph 7 of Part 1 of Schedule 12A of the Local Government Act 1972

<b>Key Decision:</b>	<b>No</b>	<b>Recorded in Forward Plan:</b>	<b>No</b>
<b>Inside Policy Framework</b>			

**Title:** **BAD DEBT WRITE-OFFS FOR COUNCIL TAX AND COUNCIL HOUSE RENTS**

**Report of:** **The City Treasurer**

**Report reference:** **Financial Memo 2001/02 No 133**

APPENDICES TO Financial memo No 124 Part A of agenda detailing actual bad debt cases recommended for write off.

**Contact Officer:** Peter Mason

**Ext:** 7270

## COUNCIL TAX WRITE OFF'S OVER £1,000 - JANUARY 2002

NAME	PROPERTY	REFERENCE	AMOUNT	WRITE OFF REASON
Beattie H A	56 Berrymoor Road	30913812	1,116.19	Bankrupt
Little E J	16 Manor Road	30361144	1724.95	Bankrupt
Palmer P	15 Regent Street	32075089	1065.05	Unable to Trace, tried L/ord, bens, housing
Renucci A	75 Cumwhinton Road	30864580	1049.39	Bankrupt
Swales P (Junior)	7 Hadrians Park	30107807	1044.16	Bankrupt
Wilkinson M	1 Walkmill Crescent	32008554	2203.80	Bankrupt
		<b>Total</b>	<b>8,203.54</b>	

Checked By .....

Authorised By .....

**FORMER TENANT WRITE OFFS**  
**Detail Report Over £1000**

NAME	A/C No:	AMOUNT	TERM	REASON FOR W/O
Mr A Giacobazzi 125 Raffles Avenue	108346019	£1,967.34	18.1.98	Uneconomic to Pursue
Mr A Rayson 48 Dalton Avenue	116634515	£1,015.12	12.9.99	Debt Collector unable to trace or
Mr P M Walmsley 186 Orton Road	116692863	£1,421.47	27.8.00	"
Mr M A Fletcher 45 Petteril Bank Road	116697314	£1,661.89	29.10.00	"
Mr M L Deane 80 Welsh Road	116685229	£1,229.77	12.12.01	"
Mr R Thomson 94 Welsh Road	116694533	£1,412.98	1.10.00	"
Mr L Crankshaw 103 Welsh Road	116669060	£2,120.92	19.3.00	"
Mr S D Lindsay 130 Welsh Road	116648049	£1,461.33	27.2.00	"