

REPORT TO EXECUTIVE

PORTFOLIO AREA:

Date of Meeting: 17 December 2001

Public

Key Decision:

No

Recorded in Forward Plan:

No

Inside/Outside Policy Framework

Title: BAD DEBT WRITE-OFFS FOR COUNCIL TAX, NATIONAL NON-DOMESTIC RATES, DEBTORS, COUNCIL HOUSE RENTS AND EXCESS CHARGE NOTICES

Report of: The City Treasurer

Report reference: Financial Memo No 2001/02 No 124

Summary and Recommendations:

The Committee is requested to:-

Write-off the sum of £31,843.20 in respect of debts over £1,000.

Note the City Treasurer's action in writing off debts totalling £38,560.05 in respect of bad debts under £1,000.

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

General Fund £ 164.47 Housing Revenue Account £ 1,567.91

Housing Revenue Account £ 40,624.35

NNDR National Pool £ 16,775.92

Council Tax Pool £ 12,838.51

Total £ 70,403.25 Total £ 1,567.91

Contact Officer: Peter Mason

Ext: 7270

CITY OF CARLISLE

To: The Executive Financial Memo

Date: 17 December 2001 2001/02 No 124

BAD DEBT WRITE-OFF FOR COUNCIL TAX,
NATIONAL NON-DOMESTICE RATES, DEBTORS,
COUNCIL HOUSE RENTS AND EXCESS CHARGE NOTICES

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 £38,560.05, such bad debts are summarised for the Executive's information in Table 1 of this report.

2. Also itemised in appendices:

£

Appendix 1 – NNDR - 16,775.92

Appendix 2 – Council House Rents - 9,211.44

Appendix 3 – Council Tenants Benefit

Overpayments - 5,855.84

Are schedules of other debts exceeding £1000 and the committee is asked to consider the write-off of these debts which total £31,843.20

3. The 'write-ons' itemised in Table One totalling £156.91 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

<u>Type of Debt</u>	<u>Under £1000 No of Accounts</u>	<u>Under £1000 Amount</u>	<u>£1000 & Over No of Accounts</u>	<u>£1000 & Over Amount</u>	<u>Write-Ons Amount</u>
		£		£	£
NNDR	-		4	16,775.92	-
Council Tax	54	12.838.51	-	-	-
Debtors - Benefit Overpayments	2	164.47	-	-	-

Council Tenants	29	10,118.18	6	9,211.44	(1443.02)
Rent*	82	15,438.89	2	5,855.84	(124.89)
Benefit Overpayments					
TOTAL	167	38,560.05	12	31,843.20	(1,567.91)

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 £31,843.20 in respect of debts over £1000.
2. Note the City Treasurer's action in writing off debts totalling £38,560.05 in respect of bad debts under £1000.
3. Note that the costs will fall against the

General Fund - £ 164.47

Housing Revenue Account - £ 40,624.35

NNDR National Pool - £ 16,775.92

Council Tax Pool - £ 12,838.51

£ 70,403.25

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

Housing Revenue Account - £ 1,567.91

Total £ 1,567.91

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 £39,056.44 (net) will be charged against a provision made for the purpose. Write-off/write on of Council Tax and NNDR will fall against the pool provisions within those accounts. Any Council Tax or NNDR Court 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

10 December 2001

PM/EL/f1240102

REPORT TO EXECUTIVE			
PORTFOLIO AREA:			
Date of Meeting:		17 December 2001	
Private*		*Not for publication by virtue of paragraph 7 of Part 1 of Schedule 12A of the Local Government Act 1972	
Key Decision:	No	Recorded in Forward Plan:	No
Inside Policy Framework			

Title: BAD DEBT WRITE-OFFS FOR COUNCIL TAX,
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NOTICES

Report of: The City Treasurer

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

NAME	A/C No:	AMOUNT	TERM	REASON FOR W/O	CHECKE
Mr Blakey	116510169	£1,282.17	9.7.00	Debt collector unable to trace or collect.	
103 Borland Ave					
Mr Bulman	116651278	£1,285.10	2.4.00	"	
16 Borrowdale Gdns					
Mr McKenzie	116695490	£1,429.92	12.11.00	"	
58 Botcherby Ave					
Miss Potts	116612318	£2,251.09	14.5.00	"	

24 Harris Crescent				
Mrs McDonald	116669031	£1,539.26	6.8.00	"
69 Raffles Ave				
Mrs Nicholson	116656227	£1,423.60	14.1.01	
6 Stonegarth				
		£9,211.14		

FORMER TENANT WRITE OFFS					
Detail Report Over £1000					
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24 Harris Crescent					
Mrs McDonald	116669031	£1,539.26	6.8.00	"	
69 Raffles Ave					

Mrs Nicholson	116656227	£1,423.60	14.1.01	"
6 Stonegarth				
		£9,211.14		
Mr D S Vasquez	116682238	£1,007.50	13.02.00	"
49 Dobinson Road				
Mr & Mrs Winder	116505727	£1,160.33	15.08.99	"
238 Raffles Avenue				
Mr J O'Neil	116526237	£1,088.36	31.10.99	"
47 Thomlinson Avenue				
Mrs C Forster	110442017	£1,686.56	06.06.99	"
34 Ullswater Road				
Miss L T Wood	116531374	£1,548.09	04.04.99	"
35 Dobinson Road				
Mr B Peacock	116678227	£1,367.46	05.12.99	"
44 Dalton Avenue				
Mr R Brand	116648807	£1,307.38	17.01.99	Debt collector unable to trace or collect
5 Dixon Court				
Mr & Mrs Tuffin	113539024	£1,108.67	28.03.99	"
1 Marks Avenue				
Ms D Robson	113093028	£1,403.74	21.09.97	"
32 Sheehan Crescent				
Miss S Nugent	116645320	£1,487.33	22.08.99	"
109 Dalton				

Avenue					
Mr K Forster	103233017	£1,410.24	05.03.00	"	
25 Dene Crescent					
Mr R Norris	116663560	£1,976.33	16.04.00	Deceased tenant unable to recover	
43 Oaklands Drive					
		£25,046.51			
FORMER TENANT HOUSING BENEFIT OVERPAYMENTS					
Detail Report Over £1000					
NAME	A/C No:	AMOUNT	TERM	REASON FOR W/O	C
Mr & Mrs Tuffin	113539024	£2,095.29	28.03.99	Debt collector unable to trace or collect	
1 Marks Avenue					
Mr D J Greer	116671435	£1,217.70	14.11.99	Debt collector unable to trace or collect	
70 Marks Avenue					
		£3,312.99			

NNDR WRITE OFF REPORT - £1,000.00 AND OVER				
Account		Account name	Address of property	Amount
#####	1	PREMIER EVENTS AND TRAVEL LTD	103 LOWTHER STREET, CARLISLE	#####
#####	7	MASTER PLASTERING SERVICES LTD	41 WIGTON ROAD	£88.7
#####	7			£1,157.8
				#####
#####	X	GEORGE WARDLOW	CREATIVE DESIGNS ATLAS	£709.7

			WORKS	
#####	X	T/A CREATIVE DESIGNS	NELSON STREET	£3,673.5
#####	X			£3,792.0
#####	X			£995.6
				####
#####	8	MR JAMES PARTINGTON	LORD EDMONDS	£3,817.5
#####	8		HAYTON HALL	£1,533.7
				####
GRAND TOTAL				####