

<b>REPORT TO EXECUTIVE</b>			
<b>PORTFOLIO AREA: FINANCE AND RESOURCES</b>			
<b>Date of Meeting:</b>	28 October 2002		
<b>Public</b>			
<b>Key Decision:</b>	No	<b>Recorded in Forward Plan:</b>	No
<b>Inside Policy Framework</b>			

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

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

**Report reference:** **Financial Memo 2002/03 No 68**

**Summary & Recommendations:**

The Committee is requested to:-

Write-off the sum of £117,591.69 in respect of debts over £1,000.

Note the City Treasurer’s action in writing off debts totalling £61,538.30 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 £ 34,889.37 Council Tax £ 1,459.10

Housing Revenue Account £ 17,453.02 Housing Revenue Account £ 1,181.18

NNDR National Pool £ 52,940.14

Council Tax Pool £ 10,884.46

Total £116,166.99 £ 2,640.28

**Contact Officer:** Peter Mason

**Ext:** 7270

CITY OF CARLISLE

To: The Executive Financial Memo

28 October 2002 2002/03 No 68

BAD DEBT WRITE-OFFS FOR COUNCIL TAX,  
NATIONAL NON-DOMESTICE RATES, DEBTORS,  
EXCESS CHARGE NOTICES 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 £61,538.30, such bad debts are summarised for the Executive's information in Table 1 of this report.
2. Also itemised in appendices:

£

Appendix 1 – NNDR - 49,110.31

Appendix 2 – Debtors - 2,204.00

Appendix 3 – Private Tenants Benefit

Overpayment - 1,075.13

Appendix 4 – Council House Rents - 1,174.94

Appendix 5 – Council House Benefit

Overpayments - 1,064.31

Are schedules of other debts exceeding £1000 and the committee is asked to consider the write-off of these debts which total £54,628.69.

3. The 'write-ons' itemised in Table One totalling £2,640.28 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	
		£		£	£
NNDR	6	3,829.83	8	49,110.31	
Council Tax	45	10,884.46			(1,459.10)
Debtors			1	1,075.13	(-)
- Benefit	15	2,419.08	1	2,204.00	(-)
Overpayment	16	1,811.16			
- General Fund	23	1,146.94			
- HRA					
Council Tenants	15	1,436.94	1	1,174.94	(1,181.18)
Rent*	145	12,629.89	1	1,064.31	

Benefit Overpayments					
Excess Charges					
• Off Street	200	8,225.50			
• On Street	517	19,154.50			
<b>TOTAL</b>	<b>982</b>	<b>61,538.30</b>	<b>12</b>	<b>54,628.69</b>	<b>(2,640.28)</b>

### 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. ENVIRONMENTAL IMPLICATIONS

Not Applicable

### 8. RECOMMENDATIONS

The Committee is requested to:-

1. Write-off the sum of £54,628.69 in respect of debts over £1000.
2. Note the City Treasurer's action in writing off debts totalling £61,538.30 in respect of bad debts under £1000.
3. Note that the costs will fall against the

General Fund - £ 34,889.37

Housing Revenue Account - £ 17,453.02

NNDR National Pool - £ 52,940.14

Council Tax Pool - £ 10,884.46

£116,166.99

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

Council Tax - £ 1,459.10

Housing Revenue Account - £ 1,181.18

Total £ 2,640.28

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/Council Tenant Housing Benefit Overpayment £15,124.90 (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.

## 9. REASONS FOR RECOMMENDATIONS

Debts irrecoverable for reasons stated.

**D Thomas**

City Treasurer

Contact: Peter Mason - 7270

City Treasury, Carlisle

17 October 2002, PM/EL/f680203

<b>REPORT TO EXECUTIVE</b>	
<b>PORTFOLIO AREA: FINANCE AND RESOURCES</b>	
<b>Date of Meeting:</b>	28 October 2002
<b>Private*</b>	*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, NATIONAL NON-DOMESTIC RATES, DEBTORS, EXCESS CHARGE NOTICES, AND COUNCIL HOUSE RENTS**

**Report of: The City Treasurer**

**Report reference: Financial Memo 2002/03 No 68**

APPENDICES TO Financial Memo No 68 Part A of agenda detailing actual bad debt cases recommended for write off.

**Contact Officer: Peter Mason**

**Ext: 7270**

APPENDIX 1

**NNDR WRITE OFF REPORT UNCOLLECTABLE - UNDER £1,000.00**

Account	Account name	Address of property
10801502	8 MR JOSEPH COATES	UNIT 1, PORT ROAD INDUSTRIAL EST
10801587	9 SUCCESSFUL HEIGHTS LTD	PRINCE OF WALES, DENTON STREET
10772011	2 MR P SWAILES	18 WEST WALLS
10802915	2 DOVECHASTE LTD	94 ENGLISH STREET
10728181	6 AZAD MIAH	2 WILFRED STREET
10736141	3 MR MARK A BOWE	UNIT 3 SITE 81, BLACKDYKE ROAD

**GRAND TOTAL**

**NNDR WRITE OFF REPORT - £1,000.00 AND OVER**

Account	Account name	Address of property
10775501	3 MR S MCKNIGHT	HOPPERS, RICKERGATE
10801877	7 THE BAGGAGE CENTRE LTD	2 GRAPES LANE
10802409	3 PROPERTY CARE DIRECT LIMITED	65-67 WIGTON ROAD
10802887	2 OMNE COMMUNICATIONS LIMITED	UNIT 10 SITE 24 BRUNTHILL ROAD
10801651	5 MR BILL LAVERY	CHRISTIAN CARE CAFE,22 FISHER ST
10571101 X	CLIPSTON HOLDINGS	D C MOT CENTRE SITE 23, WILLOWHOLME
10801377 X	GFM INTERNATIONAL LTD	UNIT 3 BORDERS BUSINESSPARK, LONGTOWN
10755551	5 MRS LIZ JENKINSON	LONDON TAVERN, LONDON ROAD

**GRAND TOTAL**

**APPENDIX 2**

Inv. Date	Name	Invoice No.	Amount	Invoice Details	Y/E Debt	
25/09/99	MR M SHIRVINTON	LA020201	£2,204.00	ARCHAEOLOGY	31/03/00	Despite c
						in
	<b>TOTAL</b>		£2,204.00			

APPENDIX 3

**Private Tenant Details Report - £1000 & Over**

NAME	INVOICE REF.	AMOUNT	OVERPAYMENT DETAILS	WR
Michael Eden	315067	£ £1,075.13	17.09.01-21.01.02 3 Oakwell Court Brampton	Whe



APPENDIX 4

**HOUSING FORMER TENANT ARREARS - WRITE OFF'S**  
**Detail Report - Over 1000**

<b>NAME</b>	<b>A/C NO</b>	<b>AMOUNT</b>	<b>TERM</b>	<b>REASON FOR W/O</b>	<b>CHECKED</b>
Mrs T Wardle	10008001	£1,174.94	24/02/02	Deceased No E state	
<b>TOTALS</b>	1	£1,174.94			

## APPENDIX 5

## Council Tenant Details Report - £1000 &amp; Over

NAME	INVOICE REF.	AMOUNT	OVERPAYMENT DETAILS	WI
Carol Platton	273659	£ £1,064.31	06.04.98-19.10.98 4 Winton Crescent Carlisle	Re