Report to: Executive Board 5<sup>th</sup> December 2005

# SUBMISSIONS FOR WRITE OFF

	WARDS AFFECTED
Report of: Business Manager – Revenues and	
Benefits	All
Report Author: Anne Harvey-Lynch – Incomes manager – ext 2638	
manager – ext 2030	
Lead Member	
Responsible: Dan Paskins	
Overview and Scrutiny	
Committee	
Responsibility: Finance and Performance	
Management	
Kay Decision: No	
Key Decision: No	
SUMMARY AND RECOMMENDATIONS	I
This report recommends write-offs for debts in exc Business debt and £5,000 for non-Business debts.	ess of £10,000 for
The cases submitted for write off are presented in a debt write off policy agreed by executive board on a	

### 1. Introduction

The cases submitted for write off are shown below, indicating the type of write-off, the reason and the amount.

Insolvency - Liquidation	Account no. 711829275 Period – 29/06/02 to 20/01/03	Amount: <u>£ 11,738.32</u>
Insolvency – Company Dissolved	Account no. 711839915 Period – 01/11/02 to 25/03/03	Amount: <u>£ 36,939.23</u>
Insolvency - Liquidation	Account no. 709499015 Period – 27/06/97 to 17/04/03	<u>£2,389.05</u>
Insolvency - Liquidation	Account no. 709115316 Period 24/12/96 to 17/04/03	<u>£20,210.24</u>
Debtor Absconded	Account no. 711831377	Amount
	Period – 06.09.01 to 01.09.04	£12,131.35
	Account no. 71183126X Period 06.09.01 to 15.01.02 Total indebtedness to the authority = $\pounds$ 13,355.20. Other accounts listed in this report are Council Tax account no. 60328531X = $\pounds$ 788.30 Overpaid Housing Benefit 2600473 =	<u>£445.55</u>

## 2. Business Rates - Accounts Submitted for Write-Off

	£553.84	
Debtor Absconded	Account no. 709454313 Period – 22/08/97 to 14/07/00 Total indebtedness to Oxford City Council = £10,947.07. Other accounts listed in this report are: Periodic Rent account - 36003174 = £7,292.09 Overpaid Housing Benefit 2600473 = £553.84	Amount: <u>£3,101.14</u>
Debtor Absconded	Account no. 707397115 Period – 15/08/94 to 20/05/04	Amount: <u>£13,089.87</u>
Debtor Absconded	Account no. 704723425. Period 01.04.91 to 01.04.01 Total indebtedness to Oxford City Council = £17,133.07. Other account listed in this report is Council Tax acc no. 600630244 = £1,053.32	<u>£16,079.75</u>
	Total	<u>£116,124.50</u>

# 2. Periodic Rent - Accounts Submitted for Write-Off

Insolvency – Liquidation	Customer no. 36003527. Account no. 51053605 Period - 24/06/04 to 12/08/04	Amount <u>£3,743.68</u>
Insolvency - Company	Customer no. 36006928. Account	Amount

Dissolved	no.'s 51017519,51017518, 51019032, 51023370, 51027890, 51032334, 51036518, 5104044, 51045292. Total indebtedness to Oxford City Council = $\pounds 151,622.42.$ Other accounts listed in this report are Periodic Rent account no 36007084 = $\pounds 45,436.47$ and Council Tax account no. 603495432 = $\pounds 2,366.37$	<u>£103,819.58</u>
Insolvency - Company Dissolved	Customer no. 36007084. Account no.'s $51019725$ , 51023372, $51027892$ , 51032336, $51036520$ , 51040446, $51043759$ , 51045294, $51049525Total indebtedness to0xford City Council =\pounds 151,622.42.0ther accounts listed in thisreport are Periodic Rent acc36006928 = \pounds 103,819.58and Council Tax account no.603495432 = \pounds 2,366.37$	Amount <u>£45,436.47</u>
Other – No Legal power to recover.	Customer no. 36006639. Account no.'s 51021754, 51022981, 51027593, 51031947, 51036243, 51040107, 51044931, 51049008, 51049729, 51053834, 51053436, 51057342. Period 25/03/02 to 24/12/04	Amount <u>£16,930.00</u>
Debtor Absconded	Account no.'s 5293676, 5337406, 5380563, 5383719, 5428182, 5476891, 5523948, 5557778. Period 25/12/98 to 24/03/00 Total indebtedness to	Amount <u>£7,292.09</u>

Total	<u>£177,221.82</u>
Oxford City Council = £10,947.07. Other accounts listed in this report are: Business Rate account no. 709454313 = £3,101.14 Overpaid Housing Benefit 2600473 = £553.84	

# 3. Council Tax –Accounts Submitted for Write-Off

Insolvency - Company Dissolved	Account no. 603495432. Period 12/07/01 to 14/02/03 Total indebtedness to Oxford City Council = £151,622.42. Other accounts listed in this report are Periodic Rent account no's 36006928 = £103,819.58 and 36007084 = £45,436.47	Amount <u>£2,366.37</u>
Debtor Absconded	Account no. 600630244 Period - 01/04/93 to 17/08/99	Amount <u>£1,053.32</u>
Debtor Absconded	Account no. 60328531X. Period 13.07.02 to 05.06.03. Total indebtedness to Oxford City Council = £13,355.20. Other accounts listed in this report are Business Rate accounts no.'s 711831377 = £12,131.35 and 71183126X = £445.55	Amount <u>£778.30</u>
	Total	<u>£4,197.99</u>

# 4. Sundry - Accounts Submitted for Write-Off

Insolvency – Liquidation	Customer no. 36010314. Account no. 51056335 Period - 01/07/04 to 31/07/04	Amount <u>£13,467.92</u>
	Total	<u>£13,467.92</u>

## 5. Overpaid Housing Benefit – Accounts Submitted for Write-Off

	Total	<u>£8,363.67</u>
Debtor Absconded	Account no. 26004734. Period 15/01/01 to 11/02/01 Total indebtedness to Oxford City Council = £10,947.07. Other accounts listed in this report are: Business Rate account – 709454313 = £3,101.14 Periodic Rent account 36003174 = £7,292.09	Amount <u>£553.84</u>
Insolvency - Liquidation	Account no. 26272692. Period 01/04/96 to 04/02/02 Account no. 26272702. Period 04.02.02 to 17.05.04	Amount <u>£6,151.84</u> <u>£1,657.99</u>

### 6. Resurrection of Debts

6.1 If new information, or other payments are received, the debts previously written-off will be resurrected and credits will be applied. An additional column has been added into the Provision for Bad Debt table in 6.1 of this report to show the amount of payments that have been received in this financial year in respect of debts that have been previously written off.

### 6. Provision for Bad Debts

6.1 The information below gives details, by category, the provisions for bad debt within the General Fund at the beginning of the financial year, write-offs approved to date in 2005/2006 and what provisions will remain if the write-offs listed above are approved:

Debt Type	Provision at 1/4/05	Written-off to date	Credits written back to date	Remaining Provision	Amount Requested	Projected Balance
	£	£	£	£	£	£
Overpaid Housing Benefit	<mark>£2,748,709</mark>	<mark>£31,997.68</mark>	£0.00	£2,716,711.32	<mark>£8,363.67</mark>	£2,708,347.65
Sundry and Periodic	<mark>£545,000</mark>	<mark>£76,809.16</mark>	<mark>£91.48</mark>	£468,282.32	£190,689.74	£277,592.58
Business Rates	<mark>£875,278</mark>	<mark>£264.28</mark>	<mark>£34,178.68</mark>	£909,192.40	<mark>£116,124.50</mark>	<mark>£793,067.90</mark>
Council Tax	<mark>£2,985,567</mark>	£35,187.11	<mark>£0.00</mark>	<mark>£2,950,379.89</mark>	<mark>£4,197.99</mark>	£2,946,181.90

#### **General Fund**

#### 7. Recommendation for Write-Off

The board is asked to approve the writing-off of the amounts shown of £319,375.90.

If new information, or other payments are received, the debts previously written-off will be resurrected and credits will be applied.

This report has been seen and approved by:

Imogen Wooder, Legal and Democratic Services Mark Luntley, Strategic Director Councillor Alex Hollingsworth, portfolio holder