

**Report of: Head of Customer Services**


**To: Executive Board**

**Date: 4<sup>th</sup> February 2008**

**Item No:**

**Title of Report: Write Off Report Of Uncollectible Debts**

### Summary and Recommendations

**Purpose of report:** To agree write-off of debts in excess of £000 for Business debt and £5,000 for non-Business debts  
The cases submitted for write off are presented in accordance with paragraph 19.22(b) of the Council's Finance Rules.

**Key decision:** No

**Portfolio Holder:** Cllr Jim Campbell

**Scrutiny Responsibility:** Finance

**Ward(s) affected:** None

#### Report Approved by


**Portfolio Holder: Councillor Campbell**

**Legal: Jeremy Thomas**

**Finance: Sarah Fogden/Penny Gardner**

**Policy Framework:** The report supports the Council vision as it will contribute to maintaining Financial stability.

#### **Recommendation(s):**

The Board is asked to approve the writing-off of the amounts shown.  
ew information, or any payments are received, the debts previously  
en-off will be resurrected and credits applied.



## 1. Introduction

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

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

Insolvency – Liquidation	Account no. 711853944 Period 14/08/03 to 15/03/06	<b><u>£ 6,807.20</u></b>
Insolvency – Liquidation	Account no. 711794819 Period – 01/04/01 to 24/02/06	Amount: <b><u>£ 11,378.18</u></b>
Insolvency – Liquidation	Account no. 711845474 Period – 02/11/04 to 27/07/05	Amount: <b><u>£ 28,042.94</u></b>
Insolvency – Liquidation	Account no. 711846667 Period – 01/04/06 to 11/07/07	Amount <b><u>£ 19,860.14</u></b>
Insolvency – Liquidation	Account no. 708198412 Period – 01/04/04 to 24/06/05	Amount <b><u>£ 12,720.76</u></b>
Insolvency – Liquidation	Account no. 711835109 Period 01/06/03 to 27/03/07.  Account no. 711837440 Period 01/07/03 to 27/03/07	<b><u>£1,179.02</u></b>  <b><u>£21,424.55</u></b>

Insolvency – Company in Administration	Account no. 711833690 Period – 01/04/06 to 24/11/06	Amount  <b><u>£ 14,875.83</u></b>
	Account no. 708196725 Period – 01/12/95 to 25/08/00	<b><u>£ 989.00</u></b>
Insolvency - Bankruptcy	Account no. 707358013 Period 27.07.94 to 01/07/99	<b><u>£ 13,483.80</u></b>
Insolvency – Liquidation	Account no. 711789926 Period – 24/08/01 to 15/02/02	<b><u>£ 873.73</u></b>
	Account no. 711829794 Period – 24/01/00 to 12/02/04	<b><u>£ 36,297.48</u></b>
Insolvency – Liquidation	Account no. 71182878X Period 21/08/02 to 23/08/06	<b><u>£ 2,773.17</u></b>
	Account no. 711226914 Period 16/01/00 to 15/07/06	<b><u>£ 14,993.49</u></b>
Insolvency – Liquidation	Account no. 704990017 Period 01/04/05 to 31/03/05	<b><u>£ 4,198.35</u></b>
	Account no. 711839862 Period 01/04/04 to 31/03/05	<b><u>£ 12,466.29</u></b>

Other – Debtor has no means to pay the outstanding debt.	Account no. 710211913 Period 01/04/98 to 13/08/01	<b><u>£ 12,109.40</u></b>
	<b>Total</b>	<b><u>£ 214,473.33</u></b>

### **3. Sundry - Accounts Submitted for Write-Off**

Other – Debtor has no means to repay the debt.	Customer no. 36007003. Account no's. 51106786, 51106788, 51106787, 51106794, 51107171.	Amount  <b><u>£ 8,948.72</u></b>
Other – Debtor has no means to repay the debt.	Customer no. 36013643. Account no's 51095603, 51095602, 51097971, 51103530.	Amount  <b><u>£ 7,303.13</u></b>
Debtor Absconded	Customer no. 36009332 Account no's. 51044740, 51044741, 51049150, 51088142. Charge raised 27/11/03	Amount  <b><u>£ 7,417.55</u></b>
	<b>Total</b>	<b><u>£ 23,669.40</u></b>

### **4. Overpaid Housing Benefit - Accounts Submitted for Write-Off**

Deceased– No Estate left	Account no. 26175061 Period 05/04/93 to 21/10/02	Amount  <b><u>£ 5,338.99</u></b>
Deceased– No Estate left	Account no. 26078281. Period 12/02/96 to 27/04/98.	Amount  <b><u>£ 5,960.18</u></b>

<p>Insolvency - Bankruptcy</p>	<p>Account no. 26061942. Period 26/06/00 to 18/11/01</p> <p>26212694 Period 02/09/02 to 24/03/03</p> <p>26212681 Period 01/07/02 to 24/03/03</p> <p>26445241 Period 26/11/01 to 28/06/04</p> <p>26445254. Period 19/07/04 to 27/09/04</p>	<p>Amount</p> <p style="text-align: right;"><b><u>£ 279.36</u></b></p> <p style="text-align: right;"><b><u>£ 184.15</u></b></p> <p style="text-align: right;"><b><u>£ 606.10</u></b></p> <p style="text-align: right;"><b><u>£ 5,037.22</u></b></p> <p style="text-align: right;"><b><u>£ 575.30</u></b></p>
<p>Insolvency - Bankruptcy</p>	<p>Account no.26289054 Period 01/03/04 to 02/08/04</p> <p>Account no. 26293435 Period 08/09/03 to 22/12/03</p> <p>Account no. 26297088. Period 22/12/03 to 01/03/04</p> <p>Account no. 26303422. Period 27/09/04 to 25/10/04.</p> <p>Account no. 26333308 Period 10/01/05 to 28/02/05</p>	<p>Amount</p> <p style="text-align: right;"><b><u>£ 3,013.38</u></b></p> <p style="text-align: right;"><b><u>£ 1,841.20</u></b></p> <p style="text-align: right;"><b><u>£ 1,744.10</u></b></p> <p style="text-align: right;"><b><u>£ 251.04</u></b></p> <p style="text-align: right;"><b><u>£ 428.24</u></b></p>

No Legal Power To Recover – insufficient evidence to pursue any further recovery action.	Account no.26003573. Period 06/01/97 TO 18/08/97	Amount  <b><u>£ 3,867.63</u></b>
	Account no. 26078838. Period 25/05/98 to 27/07/98.	<b><u>£ 1,350.00</u></b>
	Account no. 26079167. Period 05/10/98 to 26/10/98.	<b><u>£ 53.18</u></b>
	<b>Total</b>	<b><u>£ 30,530.07</u></b>

## **5. Resurrection of Debts**

5.1 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. Provisions 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 2007/2008 and what provisions will remain if the write-offs listed above are approved. The negative projected balance for Sundry and Periodic will be met by a provision made in the 2007/8 budget.

### **General Fund**

Debt Type	Provision at 1/4/07	Written-off to date	Credits written back to date	Remaining Provision	Amount Requested	Projected Balance
Overpaid Housing Benefit	<b>£2,381,789</b>	<b>£145,514.71</b>	<b>£6,436.94</b>	<b>£2,242,711.23</b>	<b>£30,530.07</b>	<b>£2,212,181.16</b>
Sundry and Periodic	<b>£55,114.00</b>	<b>£45,399.26</b>	<b>£191.05</b>	<b>£9,905.79</b>	<b>£23,699.40</b>	<b>- £13,793.61</b>
Business Rates	<b>£1,106,847</b>	<b>£210,913.70</b>	<b>£17,722.54</b>	<b>£913,655.84</b>	<b>£214,473.33</b>	<b>£699,182.51</b>

## 7. Recommendations

- 7.1 The Board is asked to approve the writing-off of the amounts shown. If new information, or any payments are received, the debts previously written-off will be resurrected and credits applied.

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**Background papers:** None

