

Report of: Head of Customer Services.

To: City Executive Board

Date: 23rd July 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 £10,000 for Business debt and £5,000 for non-Business debts
The cases submitted for write off are presented in accordance with the debt write off policy agreed by executive board on 5th April 2004.

Key decision: No

Portfolio Holder: Councillor E Turner

Report Approved by

Legal: Lindsay Cane

Finance: 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. If new information, or any payments are received, the debts previously written-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 – Bankruptcy	Account no. 71110261 Period 10/04/01 to 01/10/05 <i>Total indebtedness to Oxford City Council = £19,010.71. Periodic Rent invoices = £4,280.61 are listed in this report under customer no. 36003568.</i>	<u>£ 14,730.10</u>
Insolvency – Winding up order	Account no. 711835379 Period – 01/04/06 to 09/05/07	Amount: <u>£ 10,956.89</u>
	Account no. 711863790 Period – 09/05/07 to 20/02/08	Amount <u>£ 10,357.87</u>
Insolvency – Liquidation	Account no. 711840074 Period – 01/04/06 to 23/04/07	Amount: <u>£ 12,874.94</u>
	Account no. 71184367X Period – 01/04/06 to 23/04/07	Amount <u>£ 2,920.71</u>
Insolvency – Dissolved	Account no. 71184324X Period – 01/04/04 to 01/02/06	Amount <u>£ 17,757.61</u>
Insolvency – Liquidation	Account no. 711857641 Period – 01/04/07 to 06/07/07	Amount <u>£ 11,237.61</u>
Insolvency – Dissolved	Account no. 711860147. Period 01/04/04 to 15/09/06	Amount <u>£18,427.34</u>

Insolvency – Dissolved	Account no. 711863226 Period 20/10/05 to 04/01/07.	Amount <u>£ 73,147.80</u>
Insolvency – Receivership	Account no. 711866367 Period – 02/04/07 to 22/02/08	Amount <u>£ 15,225.80</u>
	Total	<u>£ 187,636.67</u>

3. Periodic Rent - Accounts Submitted for Write-Off

Insolvency – Bankruptcy	Customer Acc no. Period 24/06/06 to 27/09/06	Amount <u>£ 4,280.61</u>
	Total	<u>£ 4,280.61</u>

4. Council Tax - Accounts Submitted for Write-Off

Insolvency – Liquidation	Account no. 601095558 Period 01/04/03 to 31/01/07	Amount <u>£ 5,999.00</u>
	Total	<u>£ 5,999.00</u>

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

Deceased– No Estate left	Account no. 26161318 Period 30/10/0 to 26/11/01	Amount
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		<u>£ 4,755.88</u>
	Account no. 26161321 Period 03/12/01 to 29/04/02	Amount
		<u>£ 1,807.05</u>
	Account no. 26160597 Period 30/04/02 to 03/06/02	Amount
		<u>£ 15.95</u>
	Account 26310486 Period 26/07/04 to 22/11/04	Amount
		<u>£ 1,082.72</u>
	Account 26418964 & 26456997 Legal Costs	Amount
		<u>£ 1,097.84</u>
	Total	<u>£ 8,759.44</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.

7. Provisions for Bad Debts

7.1 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 2008/2009 and what provisions will remain if the write-offs listed above are approved.

General Fund

Debt Type	Provision at 1/4/08	Written-off to date	Credits written back to date	Remaining Provision	Amount Requested	Projected Balance
Overpaid Housing Benefit	£2,422,010	£139,140.50	£18,374.93	£2,301,244.43	£8,759.44	£2,292,484.99

General Fund - Sundry and Periodic	£129,269	£2,235.20	£529.92	£127,563.72	£4,280.61	£123,283.11
Council Tax	£2,701,119	£80,255.10	£4,802.84	£2,265,666.74	£5,999.00	£2,619,667.74
Business Rates	£1,105,458	£33,784.80	£0.00	£1,071,673.20	£187,636.67	£884,036.53

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Background papers: None