

**DATE 27<sup>TH</sup> FEBRUARY 2020**

<b>Executive Board Member:</b>	<b>Portfolio:</b>
<b>Cllr. David Jenkins</b>	<b>Resources</b>

**Subject: IRRECOVERABLE ACCOUNTS – Non-Domestic Rates**

**Purpose: To consider write off of irrecoverable accounts**

**Recommendations / key decisions required:**

**It is recommended that the accounts listed be written off as irrecoverable.**

**Reasons:**

**The accounts listed on the schedule attached to this report have been identified as irrecoverable.**

**For the reasons stated, there is no likelihood of payment now being secured and it is appropriate to write the debts off against the bad debt provision.**

<b>Directorate:</b> Corporate Services <b>Name of Head of Service:</b> Helen Pugh <b>Report Author:</b> Ann Thomas	<b>Designation</b>   <b>Council Tax and Benefits Manager</b>	<b>Tel No.</b> 01554 742126 <b>E Mail Address:</b> AnThomas@Carmathenshire.gov.uk
-----------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------	--------------------------------------------------------------------------------------------

**Declaration of Personal Interest (if any):**

None

**Dispensation Granted to Make Decision (if any):**

N/A

(If the answer is yes exact details are to be provided below:)

**DECISION MADE:**

Signed:

DATE: \_\_\_\_\_

EXECUTIVE BOARD MEMBER

The following section will be completed by the Democratic Services Officer in attendance at the meeting

Recommendation of Officer adopted	YES / NO
Recommendation of the Officer was adopted <b>subject to the amendment(s) and reason(s) specified:</b>	
Reason(s) why the Officer's recommendation was <b>not adopted:</b>	

**EXECUTIVE SUMMARY**  
**Executive Board Member for Resources decisions meeting**  
**27<sup>th</sup> February 2020**

**IRRECOVERABLE ACCOUNTS – Non-Domestic Rates**

1. The Revenue Services Unit is responsible for collecting significant sums each year in respect of local taxation (Business Rates and Council Tax), Benefit Overpayments and Sundry Debtors (miscellaneous income accounts)
2. The net collectable debit, i.e. the total payable after reliefs and allowances, for these income strands will vary from year to year but is normally approaching £200 million, with good collection rates normally achieved.
3. Despite these good collection rates there will inevitably be accounts where it has not proved possible to recover the debt in full.
4. The attached schedule gives details of Housing Benefit overpayment accounts that have been identified as irrecoverable for the reasons outlined. Recovery procedures, where appropriate, have not secured payment and there is no likelihood of payment now being obtained.
5. It is therefore considered appropriate to write off this account totalling £150,607.33 against the bad debt provision the Authority is allowed via the non-domestic rating “pool” mechanism.

**DETAILED REPORT ATTACHED?**

**YES (account schedules)**

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Ann Thomas

Council Tax and Benefits Manager

Policy and Crime & Disorder	Legal	Finance	ICT	Risk Management Issues	Organisational Development	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

### 3. Finance

As stated, losses are offset against the Council's prudent general bad debt provision other than Non-Domestic rate debts which are offset against the Council's contribution to the Welsh Government NDR Pool

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Ann Thomas

Council Tax and Benefits Manager

(Please specify the outcomes of consultations undertaken where they arise against the following headings)

#### 1. Scrutiny Committee

N/a

#### 2. Local Member(s)

N/a

#### 3. Community / Town Council

N/a

#### 4. Relevant Partners

N/a

#### 5. Staff Side Representatives and other Organisations

N/a

**Section 100D Local Government Act, 1972 – Access to Information**  
**List of Background Papers used in the preparation of this report:**

**THESE ARE DETAILED BELOW**

<b>Title of Document</b>	<b>File Ref No.</b>	<b>Locations that the papers are available for public inspection</b>
<b>Individual files / electronic documents held on Information@Work</b>	<b>As report</b>	<b>Revenue Services Unit, Ty Elwyn, LLANELLI</b>