

DATE 15TH MARCH 2022

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|----------------------------|-------------------|
| Cabinet Member: | Portfolio: |
| Cllr. David Jenkins | Resources |

Subject: IRRECOVERABLE ACCOUNTS

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 Council's prudent bad debt provision.

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| Directorate: Corporate Services Name of Head of Service: Helen L Pugh Report Author: Ann Thomas | Designation Head of Revenues & Financial Compliance Revenue Services Manager | E Mail Address: HLPugh@Carmathenshire.gov.uk AnThomas@Carmathenshire.gov.uk Tel No. 01554 742126 |
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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 subject to the amendment(s) and reason(s) specified: | |
| Reason(s) why the Officer's recommendation was not adopted: | |

EXECUTIVE SUMMARY
Executive Board Member for Resources decisions meeting
15TH March 2022

IRRECOVERABLE ACCOUNTS

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 well in excess of £200 million, with good collection rates normally achieved. Despite these good collection rates there will inevitably be accounts where it has not proved possible to recover the debt in full.
3. Annually the department raises approximately 50,000 Sundry Debtor invoices the value of which fluctuates from year to year but is usually in the region of £60m
4. The attached schedules give details of Sundry Debtor accounts that have been identified as irrecoverable for the reasons outlined.
5. Recovery procedures, where appropriate, have not secured payment and there is no likelihood of payment now being obtained. It is therefore considered appropriate to write off these accounts against the Authority's prudent bad debt provision.
6. It will be noted that a number of the accounts are historical and these should have been submitted for write off at a far earlier date. The delay is regrettable, and is due to the accounts in question not being marked as irrecoverable at the appropriate time but have recently been identified as part of a review exercise.

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: AThomas

Revenue Services 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: AThomas

Revenue Services 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

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