

5th September 2023

Cabinet Member: Cllr. Alun Lenny	Portfolio: Resources
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IRRECOVERABLE ACCOUNT

PURPOSE:

To consider write off of irrecoverable account

RECOMMENDATIONS / KEY DECISIONS REQUIRED:

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

REASONS:

The account listed on the schedule attached to this report has been identified as irrecoverable.

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

Directorate: Corporate Services	Designations:	Tel Nos. / E Mail Addresses :
Name of Head of Service: Helen L Pugh	Head of Revenues & Financial Compliance	HLPugh@ carmarthenshire.gov.uk
Report Author: Ann Thomas	Council Tax and Benefits Manager	01554 742126 anthomas@carmarthenshire.gov.uk

Declaration of Personal Interest (if any):

None.

Dispensation Granted to Make Decision (if any):

Not Applicable.

Decision Made:

Signed:

DATE: _____

CABINET 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
CABINET MEMBER FOR RESOURCES DECISIONS MEETING
5th September 2023

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 account that has 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 the account against the Authority's prudent bad debt provision.

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**

Revenue Services Manager

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

2. LEGAL

Public Interest Test

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

Revenue Services Manager

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

1. Scrutiny Committee

Not Applicable.

2. Local Member(s)

Not Applicable.

3. Community / Town Council

Not Applicable.

4. Relevant Partners

Not Applicable.

5. Staff Side Representatives and other Organisations

Not Applicable.

**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