

## 15 fed MAWRTH 2021

<b>Yr Aelod o'r Cabinet</b>	<b>Y Portffolio:</b>
<b>Y Cyng. David Jenkins</b>	<b>Adnoddau</b>

**Y Pwnc: CYFRIFON NA ELLIR EU HADFER – Dyledion Amrywiol**

**Y Pwrpas:**

**I ystyried os mae'n briodol i ddiddymu'r cyfrifion hyn yn anadferadwy**

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

**Argymhellir bod y cyfrifion a restrir yn cael eu hystyried yn anadferadwy.**

**Y Rhesymau:**

**Bydd gweithdrefnau adfer o ran yr achosion hyn wedi cael eu defnyddio i'r eithaf, ac nid oes tebygrwydd yn awr y ceir tâl.**

**Am y rhesymau a nodir yn erbyn yr achosion, mae'n briodol diddymu'r cyfrifion yn anadferadwy.**

<b>Y Gyfarwyddiaeth:</b> <b>Gwasanaethau Corfforaethol</b> <b>Enw Pennaeth y Gwasanaeth:</b> <b>Helen Pugh</b> <b>Awdur yr Adroddiad:</b> <b>Ann Thomas</b>	<b>Swydd:</b>  <b>Pennaeth Refeniw a Chydymffurfio Ariannol</b>  <b>Rheolwr Gwasanaethau Refeniw</b>	<b>Rhif Ffôn:</b> <b>01554 742126</b> <b>Cyfeiriad E-bost:</b> <b>AnThomas@Sirgar.gov.uk</b>
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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 <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**  
**15<sup>TH</sup> 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