


## Decisions taken by the Lead Member for Finance and Support Services Briefing on Tuesday, 28 March 2023

Agenda Item No	Topic	Decision
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### Part A – Items considered in public

A4	Write Off of Irrecoverable Debt - Council Tax and Housing Benefit Over-payments.	<p style="text-align: center;"><b><u>Salford City Council - Record of Decision</u></b></p> <p>I, Councillor Youd, Lead Member for Finance and Support Services, in exercise of the powers contained within the Council Constitution, do hereby approve the proposed write-off of irrecoverable debts as outlined below: -</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Council Tax</td> <td style="text-align: right;">£172,316.01</td> </tr> <tr> <td>Housing Benefit Overpayments</td> <td style="text-align: right;">£ 68,098.40</td> </tr> </table> <p><b>The Reasons are:</b> The liabilities mentioned in the report for write-off are irrecoverable.</p> <p><b>Options considered and rejected were:</b> To leave outstanding amounts on the accounts for a further period.</p> <p><b>Assessment of Risk:</b> The write-off of irrecoverable amounts is an essential part of account administration. The total write-off value, as a percentage of the council tax net collectable debit for financial year 2022/2023 equates to 0.11%.</p> <p><b>The source of funding is:</b> The bad debt provision.</p> <p><b>Legal Advice obtained:</b> Ashley Marks, Principal Lawyer. The specific write off categories are clear and cover the most common scenarios where the legal advice</p>	Council Tax	£172,316.01	Housing Benefit Overpayments	£ 68,098.40
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		<p>from my team would be that the debt be written off as non-recoverable.</p> <p><b>Financial Advice obtained:</b> David Eden, Finance Manager There are sufficient provisions available to cover the cost of the proposed write offs.</p> <p><b>The following documents have been used to assist the decision process:</b> Some of the relevant documents contain exempt or confidential information and are not available for public inspection. Other documents which are in the public domain are the relevant write-off strategies.</p> <p><b>Contact Officer:</b> Penny Mitchell – Service Manager – Council Tax Tel: 0161 793 3460      <a href="mailto:penny.mitchell@salford.gov.uk">penny.mitchell@salford.gov.uk</a></p> <p>The decision is not subject to consideration by another Lead Member.</p> <p>The appropriate scrutiny panel to call-in the decision is the Overview and Scrutiny Board.</p> <p align="center">               Signed: _____ Dated: 28<sup>th</sup> March 2023              Lead Member for Finance &amp; Support Services         </p> <hr/> <p>This decision was published on 30<sup>th</sup> March 2023.</p> <p>This decision will come into force at 4.00pm on 6<sup>th</sup> April 2023 unless it is called-in in accordance with the decision-making process rules.</p>
A5	Write Off of Irrecoverable	<p><b><u>Salford City Council - Record Of Decision</u></b></p>

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	Debt - Business Rates.	<p>I, Councillor Youd, Lead Member for Finance and Support Services, in exercise of the powers contained within the Council Constitution, do hereby:</p> <ul style="list-style-type: none"> <li>• Approve the write-off of irrecoverable debts for Business Rates to the value of <b>£600,323.45</b></li> <li>• Note the write on value of <b>£11,620.37</b></li> </ul> <p><b>The reasons are:</b> The liabilities mentioned in the report for write-off are irrecoverable.</p> <p><b>Options considered and rejected were:</b> To leave outstanding amounts on the accounts for a further period.</p> <p><b>Assessment of risk:</b> The write-off of irrecoverable amounts is an essential part of account administration.</p> <p><b>The source of funding is:</b> The bad debt provision has been confirmed.</p> <p><b>Legal advice obtained:</b> Nicky Smith, Senior Solicitor The council must follow the legal framework for the collection and recovery of business rates as laid out in schedule 9 of the local government finance act 1988 and part 2 of the non-domestic rating (collection and enforcement) (local lists) regulations 1989. In some cases, it will be impossible to recover unpaid rates for legal reasons such as insolvency, or where it is considered uneconomical to pursue a debt. the report explains the council's approach to such situations.</p> <p><b>Financial Advice obtained:</b> David Eden, Finance Manager There are sufficient provisions available to cover the cost of the proposed write offs</p>


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		<p><b>The following documents have been used to assist the decision process:</b>                      Some of the relevant documents contain exempt or confidential information and are not available for public inspection:</p> <ul style="list-style-type: none"> <li>- Detailed list of accounts to be written-off (not available to the public).</li> <li>- Case files have been prepared for high value debts where current recovery methods have been unsuccessful and where appropriate evidence of working with legal specialist for complex business rates recovery service (not available to the public).</li> </ul> <p>Other documents which are in the public domain are the relevant write-off strategies.</p> <p><b>Contact Officer:</b> Jane Betts, Service Manager – Business Rates  <b>Tel.</b> 0161 793 2710</p> <p>This decision is not subject to consideration by another Lead Member.</p> <p>The appropriate scrutiny panel to call-in the decision is the Overview &amp; Scrutiny Board.</p> <p>Signed:  _____                      Lead Member for Finance and Support Services</p> <p style="text-align: right;">Dated: 28<sup>th</sup> March 2023</p>

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		<p>This decision was published on 30<sup>th</sup> March 2023.</p> <p>This decision will come into effect at 4.00 pm on 6<sup>th</sup> April 2023 unless it is called-in in accordance with the decision-making process rules.</p>
A6	Sundry Debt Write Off - Quarter 3 2022/23.	<p align="center"><b><u>Salford City Council - Record of Decision</u></b></p> <p>I, Councillor Youd, Lead Member for Finance and Support Services, in exercise of the powers contained within the Council Constitution, do hereby:</p> <p align="center">Approve the write-off of Sundry Debt to the value of £79,961.55.</p> <p><b>The Reasons are:</b> These sundry debts, after exhaustive attempts to collect, are found to be irrecoverable for a variety of reasons e.g., liquidation, absconded, no longer trading, bankrupt, deceased, uneconomical to collect, and irrecoverable after court action etc .</p> <p><b>Options considered and rejected were:</b> Not relevant due to the nature (age and value) of these accounts. The majority of accounts relate to those proven uneconomical to collect, irrecoverable after court action, bankruptcy / liquidation.</p> <p><b>Assessment of Risk - Low</b></p> <p><b>The source of funding is:</b> The Council's bad debt provision.</p> <p><b>Legal Implications:</b> Legal advice has been obtained on each of the individual cases where court action has been taken.</p>

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		<p><b>Financial Implications:</b> Tony Thompstone, Strategic Finance Manager There is adequate cover for the sundry debt write-offs proposed in this report in the council’s provision for bad debt. Setting a provision that is prudent, but not excessive, is a component of the council’s financial strategy. The provision is reviewed on an annual basis to ensure that it is set at an appropriate level.</p> <p><b>Procurement Implications:</b> Not applicable.</p> <p><b>HR Implications:</b> Not Applicable.</p> <p><b>Climate Change Implications:</b> Not Applicable.</p> <p><b>Other Directorates consulted:</b> Directorates are consulted on specific write-offs where appropriate.</p> <p><b>The following documents have been used to assist the decision process –</b> The relevant documents contain exempt or confidential information and are not available for public inspection. The background documents would provide the identity of individuals or companies involved in the write off.</p> <p><b>Contact Officer:</b> Tony Thompstone                      <b>Tel No</b> 0161 793 2016</p> <p>This decision is not subject to consideration by another Lead Member.</p> <p>The appropriate scrutiny panel to call-in the decision is the Overview and Scrutiny Panel.</p> <p>Signed:  Lead Member for Finance &amp; Support Services</p> <p>Dated: 28<sup>th</sup> March 2023</p>

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A2		