

CYNGOR SIR YNYS MÔN

ADRODDIAD I:	PWYLLGOR SGRIWTINI
DYDDIAD:	24 MAWRTH 2015
PWNC:	DILEU DYLEDION
AELOD(AU) PORTFFOLIO:	CYNGHORYDD HYWEL EIFION JONES, DEILYDD PORTFFOLIO – CYLLID
PENNAETH GWASANAETH:	RICHARD MICKLEWRIGHT, PENNAETH SWYDDOGAETH (ADNODDAU) A SWYDDOG ADRAN 151 DROS DRO
AWDUR YR ADRODDIAD: RHIF FFÔN: E-BOST:	GERAINT H JONES RHEOLWR GWASANAETH REFENIW A BUDD-DALIADAU GeraintHJones@ynysmon.gov.uk
AELODAU LLEOL:	DIM YN BERTHNASOL

A - Argymhelliad/Argymhellion a Rheswm/Rhesymau

Argymhelliad

Bod y Pwyllgor Sgrwtini Corfforaethol yn ystyried y dyledion a argymhellwyd i'w dileu.

Pwrpas yr Adroddiad

I'r Pwyllgor Sgrwtini ystyried yr adroddiad i ddileu dyledion a gweld oes yna wersi i'w dysgu i'r dyfodol, cyn i'r Deilydd Portffolio (Cyllid) a'r Swyddog Adran 151 penderfynu dileu neu beidio'r dyledion priodol tan eu pwerau.

Cefndir

1. Mae'r dyledion a rhestrir yn Atodiad A yn cael eu cyfeirio at y Deilydd Portffolio (Cyllid) a'r Swyddog Adran 151 iddynt ystyried i'w dileu gan fod eu gwerth yn uwch na £5,000. Roedd y Pwyllgor Gwaith y Cyngor ar 30 Tachwedd 2010 wedi dirprwyo'r awdurdod gweithredol i ddileu dyledion efo'u gwerth tros £5,000 i'r Deilydd Portffolio/Swyddog Adran 151.
2. Mae penderfyniadau gweithredol gan Deilyddion Portffolio/Swyddogion yn amodol ar drefniadau cyfreithiol tebyg i benderfyniadau a wnaed ar y cyd gan y Pwyllgor Gwaith - yn enwedig cyhoeddi'r penderfyniadau a bod hawlio galw'r penderfyniadau i mewn ddim yn cael eu heffeithio.
3. Roedd y Deilydd Portffolio a'r Swyddog Adran 151 o'r farn cyn iddynt ystyried unrhyw weithred ar y rhestr a gyflwynwyd, efallai byddai'n briodol i'r Pwyllgor Sgrwtini Corfforaethol mynegi barn gan ddod, os yn briodol i fynegi argymhellion ar yr adroddiad. Ar ôl trafod y mater efo Cadeirydd y Pwyllgor Sgrwtini Corfforaethol cytunwyd byddai'n fater priodol i'w ystyried gan y Pwyllgor.
4. Dylai'r Pwyllgor Sgrwtini Corfforaethol hefyd nodi bod y Pwyllgor Gwaith ar 30 Tachwedd 2010 wedi dirprwyo i'r Swyddog Adran 151 y pŵer "yn unol â Rheol Gweithdrefn Cyllidol 4.8.4.9.9 fod y Pwyllgor Gwaith yn pennu uchafswm y bydd modd i'r Pennaeth Swyddogaeth (Adnoddau)/Swyddog Adran 151 ddileu heb awdurdod pellach, symiau unigol sy'n is na'r uchafswm" (sef £5,000 neu lai) a hefyd "dim uchafswm pan fo'r dyledwr yn fethdalwr; neu pan fo'r dyledwr yn gwmni a ddiddymwyd; neu pan fo'r ddyled wedi cael ei dileu gan lys; neu pan fo'r dyledwr wedi ei garcharu yng nghyswllt y ddyled".
5. Mae'r wybodaeth yn Atodiad A, ddim yn datgan gwybodaeth bersonol sy'n berthnasol i'r dyledwr h.y. eu henwau a chyfeiriadau. Bydd hyn yn osgoi gwahardd y cyhoedd wrth ystyried yr adroddiad.

6. Atodir hefyd Atodiadau B, C ac CH sydd yn rhoi dadansoddiad o raddfeydd casglu hyd at y dyddiau penodol. Mae'r atodiadau hyn yn dangos gwerth y dyledion a godwyd, yr hyn sydd wedi eu casglu ar hyn sydd wedi eu dileu am Fân Ddyledion, y Dreth Gyngor a'r Dreth Fusnes.
7. Tynnaf i'ch sylw yn Atodiad A fy mod yn argymhell dileu cyfanswm sylweddol i un dyledwr yn y sector gyhoeddus. Mae'r rhain i gyd yn ddyledion sydd yn hen iawn h.y. tros chwe blynedd. Mae'r Cyngor, mewn partneriaeth efo'r corff cyhoeddus yn cyflawni gwasanaeth hanfodol ar y cyd i drigolion yr Ynys. O ganlyniad i hyn, bydd lefel y taliadau rhwng y Cyngor a'r corff yma yn parhau ac am ddyledion a thaliadau sylweddol ei maint.
8. Er enghraifft, am 2014/15 rydym wedi codi yn barod eleni yn agos i £1.6m mewn biliau l'r corff yma. Ar hyn o bryd, mae'r balans sydd heb ei thalu yn £0.4m efo £13k yn llai na 30 diwrnod mewn oedran. Cyn diwedd Mawrth 2015 bydd tua 60 o filiau ychwanegol yn cael eu codi i'r corff yma am symiau sylweddol.

B - Pa opsiynau eraill wnaethoch chi eu hystyried a beth oedd eich rhesymau dros eu gwrthod ac/neu ddewis yr opsiwn hwn?

Yr unig opsiwn arall oedd peidio cyfeirio'r dyledion i'w dileu. Byddai hyn yn groes i ymarfer cyfrifo da.

C - Am ba reswm y mae hwn yn benderfyniad i'r Pwyllgor Gwaith?

Gweler awdurdod dirprwyo.

CH - A yw'r penderfyniad hwn yn gyson â'r polisi a gymeradwywyd gan y Cyngor llawn?

Trefniadau dileu dyledion yn unol â Rheoliadau Gweithdrefn Cyllidol a'r dirprwyaeth awdurdod gweithredol wrth ddileu dyledion.

D - A yw'r penderfyniad hwn o fewn y gyllideb a gymeradwywyd gan y Cyngor?

Mae darpariaethau digonol ynglŷn â dyledion drwg wedi cael eu rhoi o fewn cyfrifon y Cyngor.

DD - Gyda phwy wnaethoch chi ymgynghori? Beth oedd eu sylwadau?

DD - Gyda phwy wnaethoch chi ymgynghori?		Beth oedd eu sylwadau?
1	Prif Weithredwr / Uwch Dim Arweinyddiaeth (UDA) (mandadol)	
2	Cyllid / Adran 151 (mandadol)	
3	Cyfreithiol / Swyddog Monitro (mandadol)	
4	Adnoddau Dynol (AD)	
5	Eiddo	
6	Technoleg Gwybodaeth Cyfathrebu (TGCh)	
7	Sgriwtini	
8	Aelodau Lleol	
9	Unrhyw gyrff allanol / arall/eraill	
E - Risgiau ac unrhyw gamau lliniaru (os yn berthnasol)		
1	Economaidd	
2	Gwrthdodi	
3	Trosedd ac Anhrefn	
4	Amgylcheddol	
5	Cydraddoldebau	
6	Cytundebau Canlyniad	
7	Arall	

F - Atodiadau:

- Atodiad A** - Dyledion tros £5,000 i gael eu hystyried i'w dileu
- Atodiad B** - Graddfa Casglu'r Mân Dyledion
- Atodiad C** - Graddfa Casglu'r Dreth Cyngor
- Atodiad CH** - Graddfa Casglu'r Dreth Fusnes

FF - Papurau Cefndir (cysylltwch os gwelwch yn dda gydag awdur yr Adroddiad am unrhyw wybodaeth bellach):

Gweithdrefnau Cyllidol y Cyngor

Munudau o'r Pwyllgor Gwaith 30 Tachwedd 2010

Adroddiad y Swyddog Monitro i'r Pwyllgor Gwaith ar 30 Tachwedd 2010 "Dirprwyo Penderfyniadau Gweithredol"

Memorandwm Mewnol o'r Adain Gyfreithiol 30 Hydref 2008 - "Ynghylch: Penderfyniadau dirprwyol a wnaed gan Aelodau unigol o'r Pwyllgor Gwaith" Cyf: C-12520-LB/so

Tros £5,000.00 i'w dileu / Over £5,000.00 to be written-off

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
1.	Mr. H	Treth Fusnes Business Rates	2000/2001 2001/2002 2002/2003 2003/2004 2004/2005 2005/2006 2006/2007 2007/2008 2008/2009 Costau/Costs	£ 603.61 £ 990.45 £ 503.36 £ 500.80 £ 514.75 £ 484.15 £ 496.80 £ 756.00 £ 727.56 £ 0.00 <u>£5,577.48</u>	<p>Yn Awst 2000 derbyniwyd gwybodaeth bod Mr. W fel tenant wedi cymryd les ar yr eiddo o'r 14 Awst 2000, dywedwyd hefyd mai'r perchennog oedd Mr. H. Biliwyd Mr. W felly am y Dreth Fusnes. Ni dderbyniwyd tâl a chafwyd nifer o orchmynion talu o Lys yr Ynadon. Aflwyddiannus hefyd oedd ymdrechion y beili i gasglu'r ddyled gan y bod ddadleuon dros bwy yn union oedd yn meddiannu'r eiddo. Aeth hyn ymlaen tros sawl blwyddyn.</p> <p>Daeth hyn i ben yn Hydref 2011 lle cynhaliwyd cyfweiliad efo Mr. W a sefydlwyd -</p> <ul style="list-style-type: none"> Nad oedd Mr. W byth wedi cymryd y les ar yr eiddo (dim ei lofnod ef oedd ar y wybodaeth a dderbyniwyd nôl yn Awst 2000) Canslo yn ôl y biliau yn enw Mr. W Codi biliau yn enw'r perchennog Mr. H ond gwneud cais am eu dileu o ystyried penderfyniad achos Uwch Lys "Encon Insulation Ltd yn erbyn Cyngor Dinas Nottingham (08/06/99)". Achos Treth Fusnes lle daeth y llys i'r casgliad dylai'r Cyngor wedi cymryd camau priodol yng nghynt i adnabod pwy oedd yn gyfrifol tros dalu'r Dreth Fusnes ac felly nad oedd y rhybuddion wedi cael eu gwasanaethu mor gywir ac yn mor fuan ac oedd yn ymarferol Hefyd bod nifer o feddianwyr eraill wedi mynychu'r eiddo dros y cyfnod ond nad oedd manylion priodol ar gael Dylai'r Adain wedi ystyried cael barn gyfreithiol ar bwy oedd yn gyfrifol, ystyried camau ansolfedd neu draddodi. <p>*****</p> <p>In August 2000 information was received that Mr. W as a tenant had taken a lease on the property from 14 August 2000, it was also stated that Mr. H was the owner. Mr. W was therefore billed for the Business Rates. No payment was received and a number of liability orders were obtained from the Magistrates Court. Bailiffs were also unsuccessful in collecting the debt as there were disputes over who precisely occupied the property. This went on for a number of years.</p> <p>This came to a head in October 2011 when an interview was held with Mr. Williams which established -</p> <ul style="list-style-type: none"> Mr. W had never taken out a lease on the property (it was not his signature on the information received back in August 2000) Cancel back the bills in Mr. W's name Raise bills in the name of the owner Mr. H but make a request for write off taking account of the High Court decision in "Encon Insulation Ltd v Nottingham City Council (08/06/99)", a Business Rates case where the court came to the conclusion that the Council should have taken earlier appropriate steps to identify who was responsible for payment of the Business Rates and therefore notices had not been served as correctly or quickly as was practicable. Also, there had been a number of other occupiers of the property over the period but no details were available The Section should have considered obtaining legal opinion as to who was responsible, considered insolvency and imprisonment action.
2.	Mr. A	Treth Fusnes Business Rates	2003/2004 2004/2005 Costau/Costs	£3,423.34 £3,609.56 £ 61.40 <u>£7,032.90</u>	<p>Derbyniwyd gwybodaeth ar 27 Ionawr 2005 bod Mr. A wedi mynychu'r eiddo busnes ers 28 Ebrill 2003. Cafwyd gorchmynion talu o'r llys ynadon ar 27 Gorffennaf 2005 ac anfonwyd y ddyled at ein beiliaid i'w chasglu ar 30 Medi 2005. Serch nifer o ymdrechion i geisio cael tâl o Mr. A ar 30 Hydref 2007 cafwyd y gorchmynion talu yn ôl o'm beiliaid. Roeddynt wedi methu cael mynedfa gyfreithiol i'r eiddo. Hefyd, credent fod Mr. A wedi gadael y wlad i fyw yn yr Unol Daleithiau</p> <p>*****</p> <p>Information was received on 27 January 2005 that Mr. A occupied the business property on 28 April 2003. Liability orders were obtained from the magistrates' court on 27 July 2005 and the debt for collection was sent to our bailiffs on 30 September 2005. Despite numerous attempts to obtain payment from Mr. A, on 30 October 2007 the liability orders were returned by our bailiffs. They had failed to gain legal access to the property and they also believed that Mr. A had left the country to live in the United States.</p>

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
3.	Mr. H a Ms. J	Treth Fusnes Business Rates	2002/2003 2003/2004 2004/2005 Costau/Costs	£2,285.64 £3,280.70 £2,040.80 £ 30.70 <u>£7,637.84</u>	<p>Cofrestrwyd Mr. H a Ms. J ar 4 Chwefror 2003 i fod yn gyfrifol dros dalu'r Dreth Fusnes o'r 8 Gorffennaf 2002. Cafwyd gorchmynion talu o'r llys ynadon ac ar 5 Ionawr 2004 cyfeiriwyd y dyledion i'm beilliaid yw casglu. Erbyn Mawrth 2004 roedd ein beilliaid wedi sefydlu nad oedd gan Ms. J y landlord ddim eiddo o werth i'w henw a bod y bragdy wedi arwystlo ar gynnwys yr eiddo. Ceisiwyd sefydlu pwy oedd ceidwadwyr cofrestredig ar ddau gar, sefydlwyd nad Ms. J oedd y ceidwad ar un a chafodd y llall i'w ddifa mewn damwain. O ganlyniad anfonodd ein beilliaid yr achos yn ôl ar 15 Mehefin 2004 oherwydd nad oedd nwyddau o werth ar gael i dalu'r ddyled.</p> <p>Er bod Ms. J wedi cael cyfnodau o waith ers ymadael â'r tafarn nid yw ei oriau yn rheolaidd ac mae wedi bod yn hawlio ac yn derbyn budd-dal tai a budd-dal/lliehad y Dreth Gyngor am sawl blwyddyn. Ni allwn dynnu ar ei budd-daliadau i adennill dyled y Dreth Fusnes.</p> <p>*****</p> <p>Mr. H and Ms. J were registered on 4 February 2003 as being responsible to pay the Business Rates from 8 July 2002. Liability orders were granted by the magistrate court and on 5 January 2004 the debts were referred to our bailiffs for collection. By March 2004 our bailiffs had established that the landlord Ms. J did not have any goods of value to her name and that the brewery had raised a charge on the content of the property. Attempts were made to establish the registered keepers of two vehicles, it was established that Ms. J was not the keeper of one and the other was a write off as a result of an accident. As a result, the bailiffs returned the matter on 15 June 2004 as there were no goods of value available to pay the debt.</p> <p>Even though Ms. J has obtained periods of work since leaving the public house her hours are not regular and she has claimed and received housing benefit and Council Tax benefit/reduction for a number of years. We cannot deduct from her benefit payments to repay her Business Rates debt.</p>
4.	Mr. D	Treth Fusnes Business Rates	1999/2000 2000/2001 2002/2003 Costau/Costs	£1,963.30 £3,580.50 £3,538.82 £ 61.40 <u>£9,144.02</u>	<p>Wrth geisio darganfod cyn trethdalwr ar yr eiddo sefydlwyd ar 28 Awst 2002 bod Mr. D wedi meddiannu'r tŷ bwyta ers 2 Awst 1999. Derbyniwyd gorchmynion llys yr ynadon ar 10 Chwefror 2003 am y tair blynedd tan sylw. Am 2001/2002 rhoddwyd rhyddhad llawn o dalu'r Dreth Fusnes oherwydd y clwyf traed a'r genau. Cyfeiriwyd y ddyled i'n feilliaid ar 16 Mehefin 2004 ond cyfeiriwyd y mater yn ôl i'r Cyngor ar 30 Mehefin 2004 oherwydd gwaharddwyd mynedfa i'w tŷ ac felly nad oedd nwyddau o werth ar gael i dalu'r ddyled. Dywedodd Mr. D bod ganddo ddyledion i Gyllid y Wlad ac roedd ar fin cael ei wneud yn fethdalwr. Sefydlwyd hefyd taw rhentu ei dŷ mae Mr. D.</p> <p>Oherwydd oedran y ddyled dwi'n argymhell ei dileu ond yn cydnabod dylai'r adain wedi ystyried naill a'i chamau traddodi, ansolfedd neu drefniadau talu arbennig efo Mr. D.</p> <p>*****</p> <p>When attempting to trace a former ratepayer for the property it was established on 28 August 2002 that Mr. D had occupied the restaurant since 2 August 1999. Liability orders were obtained from the magistrate court on 10 February 2003 for the three years concerned. For 2001/2002 full relief was awarded due to the foot and mouth disease outbreak. The debt was referred to the our bailiffs on 16 June 2004 but the matter was returned to the Council on 30 June 2004 as entry to the house was denied and therefore no goods of value were present to pay the debt. Mr. D stated he had debts to the Inland Revenue who were about to make him bankrupt. It was also established that Mr. D rented his house.</p> <p>Considering the age of the debt I am recommending that it is written off but recognising that the section could have considered committal proceedings, insolvency or special payment arrangements with Mr. D.</p>
5.	Mr. R a Mr. F	Treth Fusnes Business Rates	2005/2006 Costau/Costs	£11,507.66 £ 56.50 <u>£11,564.16</u>	<p>Ar 13 Mai 2005 derbyniwyd gwybodaeth bod Mr. R wedi cymryd drosodd y les ar y tafarn o'r 15 Chwefror 2005. Ar 14 Rhagfyr 2005 cafwyd cadarnhad y bod Mr. F wedi cymryd les ar y cyd efo Mr. R ers Mehefin 2005 a byddai'r contract efo'r bragdy yn dod i ben ar 30 Ionawr 2006. Cafwyd gorchmyn llys ynadon ar 10 Ionawr 2007 i adennill y ddyled. Ni wn yn awr lle mae Mr. F yn byw. O ran Mr. R, mae ef a'i wraig ar incwm cynhaliaeth sef y Pensiwn Credyd Gwarant.</p> <p>*****</p> <p>On 13 May 2005 information was received that Mr. R had taken over the lease on the public house from 15 February 2005. On 14 December 2005 confirmation was received that Mr. F was a joint tenant with Mr. R since June 2005 and that the contract with the brewery would cease on 30 January 2006. A liability order to recover the debt was obtained from the magistrate court on 10 January 2007. We do not know where Mr. F lives. With regard to Mr. R, he and his wife are on subsistence income being Pension Credit Guaranteed</p>

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
6.	Mr. T	Treth Fusnes Business Rates	2004/2005 2005/2006 Costau/Costs	£5,604.80 £ 432.53 £ 63.70 <u>£6,101.03</u>	<p>Cafwyd cadarnhad o'r bragdy yn Nhachwedd 2005 bod Mr. T wedi gadael ar 20 Ebrill 2005. Yn Fehefin 2005 cyn hyn, roedd Swyddog Ymholi'r Cyngor wedi ceisio sefydlu lle yn union roedd Mr. T wedi symud i fyw ond methwyd hyd dan 2009.</p> <p>Hawliodd Mr. T budd-dal o'r Cyngor ers hynny mewn sawl eiddo ac mae yn awr yn byw efo partner. Er bod record bod y partner yn gweithio maent hefyd yn ddilys i dderbyn budd-dal gan ystyried lefel eu hincwm. Gan fod oedran y ddyled tros chwe blynedd argymhellaf fod i'r swm cael ei ddileu.</p> <p>*****</p> <p>Confirmation was received from the brewery in November 2005 that Mr. T had left on 20 April 2005. Before this, in June 2005 the Council's Enquiry Officer had sought to establish precisely where Mr. T had moved to live but this failed until 2009.</p> <p>Mr. T claimed benefit from the Council since then at several properties and is now living with his partner. Even though there is a record that the partner is working they are also eligible to receive benefit having regard to their income level. As the debt is over 6 years old I recommend that the amount is written off.</p>
7.	Ms. S	Treth Fusnes Business Rates	2009/2010 2010/2011 Costau/Costs	£5,251.06 £ 741.24 £ 130.00 <u>£6,122.30</u>	<p>Mynychodd Ms. S yr unedau rhwng 1 Mai 2009 a 19 Mai 2010. Ni chafwyd yr un taliad. Cafwyd gorchmynion atebolrwydd o Lys yr Ynadon ar 12 Tachwedd 2009 a 23 Medi 2010 ac anfonwyd ein beiliaid yn Ebrill 2010 a Hydref 2010.</p> <p>Erbyn Mehefin 2010 roedd Ms. S wedi gadael yr unedau a methwyd cael cyfeiriad newydd iddi serch ymdrechion ein beiliaid a'n swyddog ymholi. Cafwyd cyfeiriad yn Ogledd Gorllewin Lloegr ond cadarnhaodd y Cyngor lleol mai eiddo annomestig oedd y cyfeiriad yma ac nad oedd enw Ms. S yn berthnasol i'r eiddo ar eu cofnodion.</p> <p>Argymhellaf felly dileu'r ddyled oherwydd ni ellir darganfod Ms. S. Un wers o hyn yw cyfeirio gorchmynion atebolrwydd y llys i'n feiliaid yng nghynt i gael gwell siawns o adennill y ddyled.</p> <p>*****</p> <p>Ms. S occupied the units between 1 May 2009 and 19 Mai 2010. No payment was received. Liability orders were granted by Magistrates on 12 November 2009 and 23 September 2010 and were sent to the bailiffs in April 2010 and October 2010.</p> <p>By June 2010 Ms. S had left the units and no forwarding address was established despite the efforts of our bailiffs and enquiry officer. An address in the North West of England was obtained but the local Council confirmed that the address was a non-domestic property and Ms. S's name had no contact with the property from their records.</p> <p>I therefore recommend, the debt is written off as Ms. S cannot be found. One lesson from this is that the court's liability orders should be sent earlier to our bailiffs to have a better chance of recovering the debt.</p>
8.	Mrs. K	Treth Fusnes Business Rates	1997/1998 1998/1999	£2,876.58 <u>£2,728.45</u> <u>£5,605.03</u>	<p>Roedd gan Mrs. K un asesiad domestig ac un asesiad annomestig. Yn Nhachwedd 2005 bu'r Prisiwr Dosbarth newid yr asesiad i ddomestig yn unig (codwyd Band yr eiddo yn sylweddol) a chafodd yr asesiad annomestig ei dynnu o'r Rhestr Brisio yn gyfan gwbl gan fod y rhan yma wedi ei ddymchwel. Mynnodd y Prisiwr Dosbarth bod y newid yn dod i rym yn Ionawr 1998.</p> <p>Codwyd dadl o ganlyniad i hyn ac ni ymyrrodd y Cyngor trwy lys i adennill y ddyled. Mae yna waharddiad statudol rhag adennill y ddyled.</p> <p>*****</p> <p>Mrs. K had one domestic assessment and one non-domestic assessment. In November 2005 the District Valuer changed the assessment to domestic only (the Band of the property was increased significantly) and the non-domestic assessment was removed totally from the Valuation List as it had been demolished. The District Valuer insisted that the change took effect from January 1998.</p> <p>A dispute arose as a consequence and the Council did not take recovery action through the courts. The recovery is now statute barred.</p>

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
9.	Mr. H	Treth Fusnes Business Rates	2000/2001 2001/2002 Costau/Costs	£3,394.43 £2,813.70 <u>£ 61.40</u> <u>£6,269.53</u>	<p>Cafodd y Cyngor Orchmynion Atebolrwydd a chostau am y ddyled hon gan Lys yr Ynadon. Ym Mawrth 2007 cysylltodd Mr. H efo'r Cyngor ar ôl i'n feiliaid alw. Dywedodd nad oedd wedi bod yn yr eiddo am y blynyddoedd hyn. Erbyn Ebrill 2008 roedd ein beiliaid wedi methu casglu'r ddyled a death y gorchmynion yn ôl i'r Cyngor.</p> <p>Mae yna waharddiad statudol rhag adennill y ddyled ond dylai'r Cyngor wedi ystyried cymryd camau methdaliad neu draddodeb i garchar.</p> <p>*****</p> <p>The Council obtained Liability Orders with costs for this debt from Magistrates. In March 2007 Mr. H contacted the Council after our bailiffs had called. He stated that he had not been at the property for the years in question. By April 2008 our bailiffs had returned the orders to the Council as they had failed to collect.</p> <p>Recovery is now statute barred but the Council should have considered using bankruptcy or committal to prison to recover the debt.</p>
10.	Mrs. P	Treth Fusnes Business Rates	2001/2002 2002/2003 2003/2004	£1,922.47 £2,684.60 <u>£ 458.80</u> <u>£5,065.87</u>	<p>O'r dechrau wnaeth Mrs. P ddadlau nad hi oedd yn gyfrifol tros dalu'r Dreth Fusnes. Dim ond redeg y busnes yr oedd ar ran ei chyn gŵr. Erbyn Ionawr 2008 cafwyd copi o Orchymyn Llys ynglŷn â chyfrifoldeb tros yr eiddo. Oherwydd cymhlethdod, cyfeiriwyd y mater at Adain Gyfreithiol y Cyngor am farn. Erbyn Tachwedd 2008 nid oedd un wedi ei dderbyn a ni chymerwyd camau pellach i adennill y ddyled. Oherwydd oedran y ddyled argymhellaf ei bod yn cael ei dileu.</p> <p>*****</p> <p>From the start Mrs. P disputed liability for this Business Rates debt. She was only running the business on behalf of her former husband. By January 2008 a copy of a Court Order was received regarding responsibility for the property. Due to the document's complexity, it was referred to the Council's Legal Section for an opinion. By November 2008 no opinion had been received and no further action was taken to recover the debt. Having regard to the age of the debt I recommend it is written off.</p>
11.	Mr. M	Treth Fusnes Business Rates	2001/2002 2002/2003 2003/2004 2004/2005 Costau/Costs	£ 776.14 £1,645.40 £1,672.00 £1,717.60 <u>£ 129.70</u> <u>£5,940.84</u>	<p>Cyfeiriwyd y ddyled hon yn wreiddiol i'n beilliad i'w gasglu ym Mai 2002. Tros y cyfnod cyfeiriwyd blynyddoedd eraill i'n feiliaid. O'r dechrau anodd iawn oedd darganfod Mr. M. Roedd y gwahanol eiddo naill a'i yn wag neu ar werth. Erbyn Ionawr 2007 darganfuwyd Mr. M mewn eiddo ar yr Ynys. Aflwyddiannus serch hynny oedd casglu'r ddyled.</p> <p>Erbyn May 2008 roedd Mr. M wedi gadael yr Ynys a darganfuwyd ei fod wedi symud i Dde Cymru. Galwodd asiant ein beiliaid yn yr eiddo ond heb lwyddiant. Derbyniwyd yr achos yn ôl o'n feiliaid Tachwedd 2008. Gan ystyried oedran y ddyled argymhellaf ei bod yn cael ei dileu.</p> <p>*****</p> <p>This debt was originally referred to our bailiffs for collection in May 2002. Over time, other years were referred to the bailiffs. From the beginning it proved difficult to find Mr. M. The different property were either empty or for sale. By January 2007 Mr. M's location was found in a property on the Island. The collection of the debt however was unsuccessful.</p> <p>By May 2008 Mr. M had left the Island and it was found he had now moved to South Wales. The bailiff's agent called at the premises but this was also unsuccessful. The case was returned by the bailiff in November 2008. Having regard to the age of the debt I recommend it is written off.</p>
TRETH FUSNES/BUSINESS RATES CYFANSWM/TOTAL - £76,071.27					

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
12.	Mr. B	Gor-dal Budd-dal Overpaid Benefit	2010	<u>£31,818.15</u>	<p>Gordalwyd budd-dal tai i Mr. B o ganlyniad i dwyll ar ei ran. Mae'r gordaliad am y cyfnod 1 Hydref 1995 tan 21 Mawrth 2004. Ymgwymerwyd ymchwilliad ar y cyd efo Arolygwyr Trethi a Thollau ei Mawrhydi a'r Adran Gwaith a Phensiynau. Cymerodd yr Arolygwyr Trethi a Thollau ei Mawrhydi'r achos i'r llys cyn i achos yr Adran Gwaith a Phensiynau a'r Cyngor fod yn barod. O ganlyniad carcharwyd Mr. B am y twyll yn erbyn Trethi a Thollau ei Mawrhydi.</p> <p>Yn anffodus, wrth i'r Adran Gwaith a Phensiynau efo'r Cyngor hwrach yn y dydd cyflwyno ei achos gwrthodwyd hyn gan y barnwr gan fod Mr. B wedi cael ei erlyn yn barod mewn achos tebyg gan yr Arolygwyr Trethi a Thollau ei Mawrhydi. Yn anffodus methwyd o ganlyniad cael tâl yn erbyn yr ordal tan y Ddeddf Enillion Troseddu a hefyd nad oedd gan Mr. B asedau yw enw. Pellach mae ar incwm cynhaliaeth sef y Pensiwn Credyd Gwarant.</p> <p>Mae'r wers o gyflwyno achosion yng nghynt wedi cael ei ddysgu o'r achos yma.</p> <p style="text-align: center;">*****</p> <p>Housing Benefit was overpaid to Mr. B due to fraud. The overpayment is for the period 1 October 1995 to 21 March 2004. A joint investigation was undertaken with Her Majesty's Inspector of Taxes and Customs and the Department for Work and Pensions. The Inspector for Taxes and Customs took action in the court before the Department for Work and Pensions and the Council's case was ready. As a consequence, Mr. B was imprisoned for the fraud with regard to Her Majesty's Taxes and Customs.</p> <p>Unfortunately, when the Department for Work and Pensions with the Council presented their case later in the day the judge refused the case on the grounds that Mr. B had previously been prosecuted in a similar case by Her Majesty's Inspector of Taxes and Customs. Unfortunately as a consequence, no proceeds could be obtained under the Proceeds of Crime Act to offset the debt and further, Mr. B had no assets to his name. He is now in receipt of subsistence benefit in the form of Pension Credit Guarantee.</p> <p>The lesson of presenting cases promptly has been learnt from this case.</p>
13.	Y Diweddar The Late Mr. P	Gor-dal Budd-dal Overpaid Benefit	2010	<u>£6,660.00</u>	<p>Gordalwyd budd-dal tai i Miss D (yr hawl wraig) o £16,575.48 am y cyfnod 22 Ebrill 2002 tan 15 Gorffennaf 2007. Roedd Miss D wedi methu datgan ar y ffurflen gais pensiwn galwedigaethol ei phartner, ar y pryd y diweddar Mr. P. Roedd y diweddar Mr. P ar y pryd wedi dweud wrth Miss D i beidio cynnwys manylion y pensiwn ar y ffurflen gais. Cafodd Miss D ei darganfod yn eog yn Llys Ynadon Caerdybi ar 14 Hydref 2010 a derbyniodd Gorchymyn Cosb Cymunedol am 12 mis. Cynhaliwyd achos y diweddar Mr. P ar 10 Chwefror 2011 ar y cyd efo Cyngor Sir Ddinbych yn Llys Ynadon Caerdybi a chafodd yntau Gorchymyn Cosb Cymunedol efo 16 wythnos o dag cyrffyw.</p> <p>Cytunwyd byddai cyfrifoldeb tros dalu yn ôl yr ordaliad yn cael ei rhannu 50/50 rhwng Miss D a Mr. P h.y. £8,287.74 yr un. Mae Miss D efo balans o £600 i'w dalu yn ôl a bydd hyn yn cael ei glirio tros y tair mis nesaf.</p> <p>Cytunwyd cynllun talu efo'r diweddar Mr. P tua diwedd 2011 ac fe dalodd yn rheolaidd £60 pob mis i'r Cyngor. Daeth y taliadau i ben Ionawr 2014 y mis fuodd farw. Methwyd darganfod manylion perthynas agosaf serch ein ymdrechion. Argymhellaf ddileu'r balans sy'n weddill.</p> <p style="text-align: center;">*****</p> <p>£16,575.48 of Housing Benefit was overpaid to Miss D (the claimant) for the period 22 April 2002 to 15 July 2007. Miss D had failed to disclose on the application form her partner's, at the time, occupational pension. The late Mr. P at the time had told Miss D not to include details of the pension on the application form. Miss D was found guilty at Holyhead Magistrates Court on 14 October 2010 and received a Community Punishment Order for 12 months. The late Mr. P's hearing was held on 10 February 2011 at Holyhead Magistrates Court In a joint action with Denbighshire Council and he received a Community Punishment Order with a 16 weeks tag curfew.</p> <p>It was agreed that the responsibility for payment of the overpayment would be split 50/50 between Miss D and Mr. P i.e. £8,287.74 each. Miss D has a balance of £600 to pay which will be cleared in the next three months.</p> <p>A payment plan was agreed with Mr. P towards the end of 2011 and he paid £60 regularly each month to the Council. The payments ended in January 2014, the month he died. Despite our efforts, no next of kin details have been obtained. I recommend that the residual balance is written off.</p>

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
14.	Mr. D	Gor-daliadau/ Overpayments Budd-dal Tai/ Housing Benefit Budd-dal Treth Gyngor/ Council Tax Benefit Lleihad y Dreth Gyngor/ Council Tax Reduction	06/02/12 – 14/07/13	£4,836.30 £ 618.60 <u>£ 157.65</u> <u>£5,612.45</u>	<p>Mae'r gordaliad yma o ganlyniad i wall swyddogol. Gwnaethom gynnwys plant ar gais budd-dal Mr. D nol ym mis Mawrth 2012 er bod ein cofnodion yn dangos eu bod wedi cael eu cofnodi ar gais Mrs. D. Cawsom gopi o lythyr cyfreithiol ar yr un pryd yn cynnwys copi o'r Gorchymyn Preswyl am y plant. Hefyd, bu'r plant cael eu cynnwys ar gais Mr. D er nad oedd profiant ar gael bod taliadau Budd-dal Plant yn cael eu gwneud iddo.</p> <p>Yn Orffennaf 2013 gwnaethpwyd adolygiad teuluol ar gais budd-dal Mr. D lle darganfuwyd nad oedd cofnodion plant i fod ar ei gais. Wrth ddileu cofnodion y plant fe grëwyd y gordaliad.</p> <p>Fe grëwyd y gordaliad o ganlyniad i'n camgymeriad. Ni chyfrannodd Mr. D i'r camgymeriad na chwaith yr oedd yn rhesymol i ddisgwyl byddai Mr. D yn ymwybodol bod gwall wedi ei wneud. Argymhellaf felly dileu'r ddyled.</p> <p>*****</p> <p>This overpayment is as a result of official error. We included children on Mr. D's benefit application back in March 2012 even though our records showed that they had been including on Mrs. D's claim. We had a copy of a solicitor's letter at the same time which included a copy of the Residency Order for the children. Also, the children were included on Mr. D's claim even though we had no proof that Child Benefit was being paid to him.</p> <p>In July 2013 a household review was undertaken on Mr. D's claim where it was discovered that no children details should have been included on his claim. By deleting the children records the overpayment was created.</p> <p>The overpayment was created as a result of our error. Mr. D did not contribute to the error and it is also not reasonable to expect him to have known that there was an overpayment. I recommend that the debt is written off.</p>

**GORDALIADAU BUDD-DAL/OVERPAID BENEFITS
CYFANSWM/TOTAL - £44,090.60**

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
15.	Mr. M	Rhent Uned Unit Rent Yswiriant Insurance Gwaith trwsio y codir amdano Rechargeable repairs	14/02/05 – 13/11/05 14/02/05 – 13/11/05 13/11/05	£2,386.52 £ 56.54 <u>£3,437.06</u> <u>£5,880.12</u>	<p>Roedd Mr. M o'r dechrau (14/02/05) yn denant nad oedd yn rheolaidd yn talu'r rhent. Ar 26.07.05 cyfarwyddwyd ein beilliaid i fforffedu o dan delerau'r les. Llwyddodd ein beilliaid i ddechrau cael taliadau misol yn erbyn y rhent (£250 i gyd), ond buan daeth y rhain i ben. Yn Nhachwedd 2005 gwnaethpwyd fforffediad tan y les a chodwyd bil am gostau o ddod â'r denantiaeth i ben. Ni allai'r beilliaid atafael ar nwyddau a oedd mewn enw Mr. M ac am sawl blwyddyn methwyd darganfod lle yn union yr oedd Mr. M yn byw nes i'r ddyled yma fynd yn hen.</p> <p>Argymhellir dileu'r ddyled hon o safbwynt oedran. Yn ddiweddar, mae Mr. M wedi ac yn dal i redeg busnesau eraill ar yr Ynys, ac unwaith eto wedi rhedeg dyledion sylweddol iawn i fyny. Mae Swyddogion Refeniw ar fin cymryd camau methdaliad neu gamau traddodi i garchar am beidio talu ei ddyledion.</p> <p>*****</p> <p>Mr. M from the beginning (14/02/05) was a tenant that did not regularly pay his rent. On 26.07.05 bailiffs were instructed to undertake forfeiture under the terms of the lease. Bailiffs, at first, succeeded to obtain monthly payments (£250 in total), but these quickly ended. In November 2005 the lease was forfeited and a bill was raised for tenancy termination costs. Mr. M had no goods in his name for bailiffs to levy upon and for a number of years his whereabouts was not known until the age of the debt became considerable.</p> <p>It is recommended that the debt is written off due to its age. Recently, Mr. M has and continues to run businesses on the Island and once again, considerable unpaid debt has been accruing. Revenue Officers are due to take either bankruptcy or committal to prison action for non-payment of debt.</p>
16.	Ms. F	Gwaith trwsio y codir amdano Rechargeable repairs	Medi 2009 September Rhagfyr 2009 December Mawrth 2010 March	£ 2,300.53 £ 8,380.32 <u>£ 736.50</u> <u>£11,417.35</u>	<p>Achoswyd difrod gan y tenant Ms. F i eiddo ar brydles a oedd yn cael ei ddefnyddio gan y Cyngor at ddigartrefedd. Tan y les, y Cyngor oedd yn gyfrifol tros gynnal a chadw'r eiddo. Ceisiwyd adennill y costau hyn o Ms. F ond ofer bu hyn oherwydd, methwyd i ddechrau, darganfod lle'r oedd Ms. F yn byw. Sefydlwyd ei bod wedi symud i nifer o eiddo ym Môn a Gwynedd tros gyfnod ond gwn yn awr ei bod yn byw yng Ngwynedd.</p> <p>Cyfarwyddwyd casglwyr dyledion y Cyngor i geisio cael taliadau o Ms F. Caewyd eu ffeil ym Medi 2012 ar ôl i Ms. F methu cadw at drefniadau talu - derbyniwyd £90 un unig. Dywed adroddiad y casglwyr dyledion nad oedd yna eiddo o werth yn yr eiddo a bod Ms, F ar Lwfans Chwilio am Waith, Credyd a Budd-dal Plant.</p> <p>Argymhellwyd dileu'r ddyled oherwydd gan fod yr Adran Gwaith a Phensiynau yn tynnu o'i lwfansau yn barod i dalu dyledion eraill efo blaenoriaeth.</p> <p>*****</p> <p>The tenant Ms. F caused damage to a leased property used by the Council for the homelessness. Under the lease, the Council was responsible for repair and maintenance of the property. Attempts were made to recover the costs from Ms. F which proved unsuccessful because, at first we failed to trace her whereabouts. It was established that over a period Ms. F had moved between a number of properties in Anglesey and Gwynedd and at present she resides in Gwynedd.</p> <p>The Council's debt collectors were instructed to attempt to obtain payments from Ms. F. Their file was closed in September 2012 after Ms. F failed to meet agreed payment arrangements - £90 only was received. The debt collectors' report state there were goods of little value in the property and that Ms. F was on Job Seekers Allowance, Child Tax Credit and Child Benefit.</p> <p>It is recommended that the debt is written-off as the Department for Work and Pensions is already making deductions from her allowances to pay for priority debts.</p>
MÂN-DDYLEDION/SUNDRY DEBTORS CYFANSWM/TOTAL - £17,297.47					

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
17.	Corff Cyhoeddus A Public Body A	Cyfrianiad tuag at nosweithiau aflonydd ac ar ddiuhun Contribution towards disturbed and awake nights	2001/2002	<u>£24,936.56</u>	Codwyd y bil yma yn Fehefin 2002 i'r Corff Cyhoeddus A. Yn Awst 2002 cafwyd cysylltiad o Gorff Cyhoeddus A gan ddweud nad oedd ganddynt unrhyw gofnod ei bod am ariannu'r cleient. Serch trafodaethau efo Corff Cyhoeddus A ni chafodd y mater ei ddatrys. Nôl yn 2011 daethom i'r casgliad os nad oedd dogfennau priodol ar gael i brofi bod Corff Cyhoeddus A wedi cytuno i ariannu'r cleient dylid dileu'r ddyled. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** This bill was raised in June 2002 to Public Body A. In August 2002, a contact from Public Body A advised that they did not have a record that they had agreed to pay the client. Despite discussions with Public Body A the matter was not resolved. Back in 2011 it was concluded if the relevant documentation was not available to prove that Public Body A had agreed to fund the client, the debt should be written off. The debt is now over six years old and recovery is statute barred.
18.	Corff Cyhoeddus A Public Body A	Ariannu ar y cyd (50/50) am gleient Joint funding (50/50) of a client	23/12/05 – 30/09/06	<u>£18,137.84</u>	Codwyd y bil yma yn Hydref 2006. Ni chafwyd tal o'r Corff Cyhoeddus A. Erbyn Mehefin 2010 dywedwyd gan yr adran briodol efallai byddai'r ddyled yma yn cael ei hystyried i'w dileu i alluogi'r Cyngor yn eu trafodaethau efo Corff Cyhoeddus A i gael arian ychwanegol am brosiectau cyfredol ar y pryd. Nôl yn Awst 2011 daethom i'r casgliad efallai nad oedd dogfen na chytundeb ffurfiol ar gael ac os nad oedd dogfennau priodol ar gael i brofi bod y Corff Cyhoeddus A wedi cytuno i ariannu'r cleient, dylid dileu'r ddyled. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** This bill was raised in October 2006. No payment was received from Public Body A. By June 2010 it was stated by the relevant department there was a possibility that this debt would be considered for write off to allow the Council, in discussions with Public Body A to obtain additional funding for current projects, at the time. Back in August 2011 it was concluded that perhaps no documents or formal agreements existed and if no documents were available to prove that Public Body A had agreed to fund the client, the debt should be written off. The debt is now over six years old and recovery is statute barred.
19.	Corff Cyhoeddus A Public Body A	Trosglwyddo ariannu canolog par. pecynnau gofal yn unol â'r Cynllun Ymateb Cyflym Transfer of central funding re. care packages in accordance with the Rapid Response Scheme	01/04/03 – 30/03/04	<u>£12,454.04</u>	Codwyd bil yn Ebrill 2004 am £55,034.13. Derbyniwyd taliad o £42,580.09 o'r Corff Cyhoeddus A yn Hydref 2004. Yn Awst 2006 dywedodd yn adran briodol efallai nad oedd dogfennau priodol ar gael i brofi dylai Corff Cyhoeddus A fod wedi talu'r balans oedd yn weddill, ac os felly, dylid ystyried dileu'r ddyled. Erbyn Awst 2011 daethom i'r casgliad nad oedd dogfen na chytundeb ffurfiol ar gael am y balans oedd yn weddill a'r unig opsiwn oedd dileu'r ddyled. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** The bill was raised in April 2004 for £55,034.13. Payment of £42,580.09 was received from the Public Body A in October 2004. In August 2006 the relevant department stated of the possibility that the relevant documents to prove that Public Body A should pay the residual balance and if so, the debt should be considered for write off. By August 2011 it was concluded there was no document or formal agreement for the residual balance and that the only option was to write off the debt. The debt is now over six years old and recovery is statute barred.
20.	Corff Cyhoeddus A Public Body A	Cyfrianiadau yn erbyn pecynnau gofal tan y cynllun prynnu cyflewnol Contributions towards care packages provided under the complementary purchasing scheme.	Chwarter/ Quarter 4 2007/2008	<u>£25,361.76</u>	Codwyd bil yn Ebrill 2008 am £37,185.95. Derbyniwyd taliad o £11,824.19 o'r Corff Cyhoeddus A yn Awst 2008. Ni chafwyd tâl pellach ac yn Ionawr 2010 derbyniwyd cyfarwyddid o'r Pennaeth Gwasanaeth (Cyllid) ar y pryd, i beidio ceisio adennill y ddyled. Adolygwyd y mater yn Awst 2011 lle cytunwyd os nad oedd dogfennau neu gytundeb ar gael i brofi'r ddyled oedd yn weddill dylid dileu'r balans. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** A bill was raised in April 2008 for £37,185.95. A payment of £11,824.19 was received from the Public Body A in August 2008. No further payment was received and in January 2010 the Head of Service (Finance) at the time instructed that no further attempts be made to recover the debt. The matter was reviewed in August 2011 and it was agreed that if no documents or agreement existed to prove the debt, the residual balance should be written off. The debt is now over 6 years old and recovery is statute barred.

Rhif No.	Dyledwr Debtor	Cyfeirnod Reference	Blwyddyn Year	Swm Sum	Rheswm Reason
21.	Corff Cyhoeddus A Public Body A	Pecyn gofal a roddir tan y Cynllun Ymateb Cyflym Care package provided under Rapid Response Scheme	01/10/07 – 31/03/08	<u>£16,231.51</u>	Codwyd bil yn Ebrill 2008 am £16,517.34. Derbyniwyd taliad o £285.83 o'r Corff Cyhoeddus A yn Awst 2008. Ni chafwyd tâl pellach ac ym Mawrth 2011 gofynnwyd i'r Corff Cyhoeddus A am y rheswm tros dalu dim ond £285.83. Adolygwyd y mater yn Awst 2011 lle cytunwyd os nad oedd dogfennau neu gytundeb ar gael i brofi'r ddyled oedd yn weddill dylid dileu'r balans. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** A bill was raised in April 2008 for £16,517.34. A payment of £285.83 was received from the Public Body A in August 2008. No further payment was received and in March 2011 the Public Body A was asked to explain why they had only paid £285.83. The matter was reviewed in August 2011 and it was agreed that if no documents or agreement existed to prove the debt, the residual balance should be written off. The debt is now over 6 years old and recovery is statute barred.
22.	Corff Cyhoeddus A Public Body A	Cyfraniadau yn erbyn pecynnau gofal tan y cynllun prynnu cyflewnol Contributions towards care packages provided under the complementary purchasing scheme.	Chwarter/ Quarter 3 2008/2009	<u>£20,045.57</u>	Codwyd bil ym Mawrth 2009 am £70,045.57. Derbyniwyd taliad o £50,000 o'r Corff Cyhoeddus A ym Mawrth 2009. Ni chafwyd tâl pellach. Adolygwyd y mater yn Awst 2011 lle cytunwyd y dylid ymyrrid i gael tâl am y balans oedd yn weddill, gan gynnwys defnyddio camau cyfreithiol. Yn anffodus ni wnaethpwyd hyn ar y pryd ac yn ddiweddar iawn methwyd cael gafael ar y dystiolaeth briodol i brofi'r ddyled cyn y bod chwe mlynedd wedi mynd ers codi'r ddyled - gan ein bod wedi cael gwared o'r tystiolaeth. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** A bill was raised in March 2009 for £70,045.57. A payment of £50,000 was received from the Public Body A in March 2009. No further payment was received. The matter was reviewed in August 2011 and it was agreed that further recovery action should be undertaken, including legal action. Unfortunately this was not done at the time and very recently no proof of debt could be found before the expiry of the six years since date of debt – the proof had been destroyed. The debt is now over 6 years old and recovery is statute barred.
23.	Corff Cyhoeddus A Public Body A	Cyfraniadau yn erbyn pecynnau gofal tan y cynllun prynnu cyflewnol Contributions towards care packages provided under the complementary purchasing scheme.	Chwarter/ Quarter 4 2008/2009	<u>£46,018.71</u>	Codwyd bil ym Mawrth 2009. Ni chafwyd tâl. Adolygwyd y mater yn Awst 2011 lle cytunwyd y dylid ymyrrid i gael tâl am y balans oedd yn weddill, gan gynnwys defnyddio camau cyfreithiol. Yn anffodus ni wnaethpwyd hyn ar y pryd ac yn ddiweddar iawn methwyd cael gafael ar y dystiolaeth briodol i brofi'r ddyled cyn y bod chwe mlynedd wedi mynd ers codi'r ddyled - gan ein bod wedi cael gwared o'r tystiolaeth. Mae'r ddyled yn awr tros chwe blynedd mewn oedran ac mae gwaharddiad statudol rhag ei adennill. ***** A bill was raised in March 2009. No payment was received. The matter was reviewed in August 2011 and it was agreed that further recovery action should be undertaken, including legal action. Unfortunately this was not done at the time and very recently no proof of debt could be found before the expiry of the six years since date of debt – the proof had been destroyed. The debt is now over 6 years old and recovery is statute barred.
24.	Cyngor Lleol A Local Council A	Marchnad Tref – cyfraniad 50% o'r costau Town Market – 50% contribution towards costs	Ebrill/April 1999 – Mawrth/M arch 2003	<u>£9,190.15</u>	Mae hwn yn fil sydd heb ei dalu ers llawer i ddydd. Codwyd y bil yn Medi 2003. Roedd yna gytundeb rhwng Cyngor Lleol A â'r Cyngor oedd, yn syml, yn dweud byddai Cyngor Lleol A yn rhedeg y farchnad ar ran y Cyngor ac roedd y cytundeb hefyd yn amlinellu sut oedd yr elw a'r costau yn cael eu rhannu rhwng y ddau Gyngor. Nôl yn 2009, cafwyd trafodaethau ar sut i redeg y farchnad i'r dyfodol ac fel rhan o'r trafodaethau hyn dywedwyd bod y Cyfarwyddwr Gwarchod y Cyhoedd ar y pryd mewn cyfarfod yn y gorffennol wedi cytuno ildio hawl i'r ffioedd yma a hefyd ffioedd 2003 ymlaen. Nid oes bil wedi cael ei godi am gyfnodau ers 2003. Gan ystyried oedran y ddyled argymhellaf ei bod yn cael ei dileu. ***** This is a long outstanding bill. The bill was raised in September 2003. There was an agreement between Local Council A and the Council which, in essence, stated that the Local Council A would run the market on behalf of the Council and the agreement also set out how the profit and costs were shared between both Councils. Back in 2009, discussions were held on how the market would be run in future and as part of these discussions, it was stated that the former Director of Public Protection in a past meeting had agreed to waive these fees and future fees from 2003. No bill has been raised for periods since 2003. Having regard to the age of the debt I recommend the debt is written off.

**DYLEDION CYRFF CYHOEDDUS/PUBLIC BODY DEBTS
CYFANSWM/TOTAL - £172,376.14**

Graddfa Gasglu - Mân Ddyledion/Sundry Debtors - Collection Rate (13/03/15)

Blwyddyn Ariannol Financial Year	Nifer o Anfonebau No of invoices	Gwerth Cyfartaledd Anfoneb Average value of invoice £	Dyled Codwyd Debt Raised £	Dyled Casglwyd Debt Collected £	Dyled Dileuwyd Debt Written Off ^① £	Dyled sy'n weddill Debt Outstanding ^② £	Canran Casglwyd Percentage Collected %
cyn/before 2000					25,819.79	1,173.59	
2000/2001	13,799	359.63	4,962,596.77	4,829,611.06	132,832.48	153.23	97.3
2001/2002	12,273	547.19	6,715,711.93	6,584,048.91	131,226.16	436.86	98.0
2002/2003	12,209	536.22	6,546,690.14	6,450,909.16	91,946.42	3,834.56	98.5
2003/2004	12,674	603.06	7,643,153.35	7,551,124.69	90,540.86	1,487.80	98.8
2004/2005	13,217	652.96	8,630,207.97	8,530,719.74	93,170.07	6,318.16	98.8
2005/2006	13,068	673.38	8,799,743.20	8,659,122.21	137,430.24	3,190.75	98.4
2006/2007	13,703	643.05	8,811,771.04	8,601,878.73	137,928.17	71,964.14	97.6
2007/2008	12,768	752.77	9,611,381.04	9,484,908.77	85,526.32	40,945.95	98.7
2008/2009	12,135	841.08	10,206,487.54	9,955,383.69	72,763.06	178,340.79	97.6
2009/2010	12,269	989.43	12,139,318.14	11,890,941.82	63,342.39	185,033.93	98.0
2010/2011	11,412	1,066.37	12,169,460.68	11,943,477.33	61,065.58	164,917.77	98.1
2011/2012	11,538	984.00	11,353,391.50	11,132,065.00	33,526.21	187,800.29	98.1
2012/2013	12,246	1,082.81	13,260,129.28	12,983,110.16	8,515.88	268,503.24	97.9
2013/2014	16,471	671.14	11,054,335.63	10,623,384.12	0.00	430,951.51	96.1
2014/2015 ^③	14,750	692.50	10,214,440.99	8,701,640.77	0.00	1,512,800.22	85.2
Cyfanswm/Total	194,532	730.57	142,118,819.20	137,922,326.20	1,165,633.63	3,030,859.41	97.1

① mae'r ffigurau yn cynnwys dyledion sydd wedi eu dileu ac/neu wedi ei nodi i'w dileu ar yr hen system SD na chafodd eu trosglwyddo i system SD CIVICA h.y statws 95/
figures include debt written off and/or already identified for write off on old SD system which were not transferred onto Civica SD system i.e. status 95

② mae'r ddyled sy'n weddill yn cynnwys yr holl eitemau trosglwyddwyd o'r hen system SD i system SD CIVICA **heblaw** am eitemau hefo cod 95 h.y. wedi eu dileu ac/neu wedi eu clustnodi i'w dileu ar yr hen system SD/
debt outstanding includes all items transferred from old SD system to Civica SD system but not items coded 95 i.e. written off and/or marked for write off on old SD system.

③ ar y dyddiad mae dros £550k o'r ddyled yn llai na 30 diwrnod mewn oedran/
on the day, over £550k of the debt is less than 30 days old.

Graddfa Casglu'r Dreth Cyngor/Council Tax Collection Rate 31/12/14

Blwyddyn Year	Dyled Codwyd Debt Raised	Talwyd Paid £	Dilewyd Written off £	Sy'n weddill Outstanding £	Canran Casglwyd Percentage collected %
2004					
Debyd/Debit	19,682,570.78	19,577,656.98	38,922.89	65,990.91	99.5%
Costau/Costs	32,531.90	23,361.11	1,744.70	7,426.09	71.8%
	19,715,102.68	19,601,018.09	40,667.59	73,417.00	99.4%
2005					
Debyd/Debit	21,137,923.03	21,007,655.16	45,713.82	84,553.75	99.4%
Costau/Costs	60,021.97	47,198.71	2,666.47	10,156.794	78.6%
	21,197,945.00	21,054,854.17	48,380.29	94,710.54	99.3%
2006					
Debyd/Debit	22,070,154.53	21,875,823.76	66,202.89	128,127.88	99.1%
Costau/Costs	80,190.11	59,95.13	4,029.61	16,365.37	74.1%
	22,150,344.64	21,935,618.89	706,232.50	144,493.25	99.0%
2007					
Debyd/Debit	23,724,379.22	23,512,789.01	68,409.29	143,180.92	99.1%
Costau/Costs	106,295.71	79,871.21	5,259.21	21,165.29	75.1%
	23,830,674.93	23,592,660.22	73,668.50	164,346.21	99.0%
2008					
Debyd/Debit	24,495,648.99	24,254,949.50	58,526.09	182,172.80	99.0%
Costau/Costs	123,786.09	91,952.87	4,564.59	27,268.63	74.3%
	24,619,435.08	24,346,902.37	63,091.28	209,441.43	98.9%
2009					
Debyd/Debit	25,237,979.26	24,982,792.97	48,244.87	206,941.42	99.0%
Costau/Costs	139,861.70	102,065.93	4,416.70	33,379.07	73.0%
	25,377,740.96	25,084,858.90	52,661.57	240,320.49	98.8%
2010					
Debyd/Debit	26,309,492.73	26,056,698.55	42,602.40	210,191.78	99.0%
Costau/Costs	132,467.96	96,006.93	3,452.96	33,008.07	72.5%
	26,441,960.69	26,152,705.48	46,055.36	243,199.85	98.9%
2011					
Debyd/Debit	27,448,924.71	27,160,959.81	26,029.52	261,935.38	99.0%
Costau/Costs	141,230.00	100,9891.01	2,750.00	37,498.99	71.5%
	27,590,154.71	27,261,940.82	28,779.52	299,434.37	98.8%
2012					
Debyd/Debit	28,830,090.98	28,485,316.25	17,550.77	327,233.96	98.8%
Costau/Costs	137,000.00	94,098.18	1,750.00	41,151.82	68.7%
	28,967,090.98	28,579,414.43	19,300.77	368,375.78	98.7%
2013					
Debyd/Debit	30,551,998.73	29,946,450.90	1,298.34	604,249.49	98.0%
Costau/Costs	153,260.00	86,453.75	210.00	66,596.25	56.4%
	30,705,258.73	30,032,904.65	1,508.34	670,845.74	97.8%
2014					
Debyd/Debit	32,454,923.62	27,533,596.89	0.00	4,921,326.73	84.8%
Costau/Costs	89,720.00	34,534.22	0.00	55,185.68	38.5%
	32,544,643.62	27,568,131.21	0.00	4,976,512.41	84.7%

Graddfa Casglu'r Dreth Fusnes/ Business Rates Collection Rate 31/12/14

Blwyddyn Year	Dyled Codwyd Debt Raised £	Talwyd Paid £	Dilewyd Written off £	Sy'n weddill Outstanding £	Canran Casglwyd Percentage collected %
2004					
Debyd/Debit	11,748,659.61	11,649,823.01	94,377.46	4,459.14	99.2%
Costau/Costs	3,042.60	1,732.60	575.40	734.60	56.9%
	11,751,702.21	11,651,555.61	94,952.86	5,193.74	99.1%
2005					
Debyd/Debit	11,415,482.96	11,279,887.54	64,516.53	71,078.89	98.8%
Costau/Costs	6,772.10	4,396.40	895.20	1,480.50	64.9%
	11,422,255.06	11,284,283.94	65,411.73	72,559.39	98.8%
2006					
Debyd/Debit	11,777,565.76	11,643,270.58	72,665.51	61,629.67	98.9%
Costau/Costs	6,930.50	4,565.71	621.50	1,743.29	65.9%
	11,784,496.26	11,647,836.29	73,287.01	63,372.96	98.8%
2007					
Debyd/Debit	12,689,627.92	12,525,615.05	78,954.08	85,058.79	98.7%
Costau/Costs	9,476.00	5,991.00	734.50	2,750.00	62.6%
	12,699,103.92	12,530,606.05	79,688.58	87,809.29	98.7%
2008					
Debyd/Debit	13,234,954.38	13,057,361.73	54,888.29	122,704.36	98.7%
Costau/Costs	11,226.50	7,656.30	517.00	3,053.20	68.2%
	13,246,180.88	13,065,018.03	55,405.29	125,757.56	98.6%
2009					
Debyd/Debit	13,974,427.98	13,762,721.40	77,134.96	134,571.62	98.5%
Costau/Costs	12,060.00	8,206.97	585.00	3,268.03	68.1%
	13,986,487.98	13,770,928.37	77,719.96	137,839.65	98.5%
2010					
Debyd/Debit	12,988,586.98	12,816,589.48	53,236.46	118,761.04	98.7%
Costau/Costs	10,200.00	6,597.58	665.00	2,937.42	64.0%
	12,998,786.98	12,823,187.06	53,901.46	121,698.46	98.6%
2011					
Debyd/Debit	13,433,834.86	13,283,951.04	22,943.02	126,940.80	98.9%
Costau/Costs	4,330.00	2,510.00	0.00	1,820.00	58.0%
	13,438,164.86	13,286,461.04	22,943.02	128,760.80	98.9%
2012					
Debyd/Debit	13,287,492.10	13,120,989.99	37,538.27	128,963.84	98.7%
Costau/Costs	5,717.50	3,334.01	267.50	1,975.99	59.8%
	13,293,069.60	13,124,324.00	37,805.77	130,939.83	98.7%
2013					
Debyd/Debit	13,474,620.62	13,279,625.57	11,875.84	183,119.321	98.6%
Costau/Costs	5,450.00	2,675.25	70.00	2,704.75	49.1%
	13,480,070.62	13,282,300.82	11,945.84	185,823.96	98.5%
2014					
Debyd/Debit	14,026,266.96	12,424,765.77	0.00	1,601,501.19	88.6%
Costau/Costs	2,580.00	1,111.82	0.00	1,468.18	43.1%
	14,028,846.96	12,425,877.59	0.00	1,602,969.37	88.6%