

WIRRAL COUNCIL

CABINET

13 MARCH 2014

SUBJECT	SUNDRY DEBTOR WRITE-OFFS
WARD/S AFFECTED	ALL
REPORT OF	HEAD OF BUSINESS PROCESSES
RESPONSIBLE PORTFOLIO HOLDER	COUNCILLOR PHIL DAVIES
KEY DECISION	YES

1.0 EXECUTIVE SUMMARY

1.1 This report recommends the writing off of a range of sundry debts. This report includes £504,555.51 in outstanding Adult Social Services client contributions, £765,150.11 in miscellaneous Adult Social Service debt, £146,926.70 in outstanding overpayments of Housing Benefit and £1,795,347.67 in outstanding general sundry debtor accounts.

1.2 This is part of the process of cleansing the long outstanding DASS debt identified in the independent report considered by 23 May 2013 Cabinet.

2.0 BACKGROUND AND KEY ISSUES

2.1 The total historical debt relating to outstanding client contributions processed by the Collection and Recovery Team within the Personal Finance Unit team so far amounts to £4,726,815.

Submitted for write off	£2,263,513.35
Paid In Full	£883,918.26
Part Paid	£631,194.52
Instalments arranged	£74,083.54
Cancelled Debt	£180,646.59
Referred to Legal Services	<u>£693,459.44</u>
TOTAL PROCESSED DEBT	£4,726,815.70

2.2 Progress on the historical debt will be monitored in order to establish the optimum structure for a permanent recovery team.

3.0 ADULT SOCIAL SERVICES

- 3.1 Write-off values are summarised below and a breakdown of cases over £5,000 and their reasons for write of is attached as appendix 1 for personal finance unit client contributions and appendix 2 for other adult social service debts:

Client contribution debts under £1,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	99	35,114.51
Write off statute barred	5	2,109.44
Write off - deceased	71	26,572.67
Total	175	63,796.62

Client contribution over £1,000 and under £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	20	48,083.46
Write off statute barred	6	11,546.21
Write off - deceased	12	22,364.20
Total	38	81,993.87

Client contribution debts over £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	15	£171,602.36
Write off statute barred	2	£18,413.37
Write off - deceased	6	£168,749.29
Total	23	£358,765.02

Client Contribution Totals

Write off amounts	Number of cases	Value (£'s)
Over £5,000.00	23	£358,765.02
Over £1,000.00	38	81,993.87
Under £1,000.00	175	63,796.62
Total	236	£504,555.51

- 3.2 Permission is sought from Cabinet to write off the debts over £1,000.

3.3 Miscellaneous Adult Social Services debts under £1,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	76	£23,560.78
Total	76	£23,560.78

Miscellaneous Adult Social Services debts over £1,000.00 and under £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	18	£36,100.76
Total	18	£36,100.76

Miscellaneous DASS debts over £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	19	£705,488.57
Total	19	£705,488.57

Miscellaneous DASS debt totals:

Write off amounts	Number of cases	Value (£'s)
Over £5000.00	19	£705,488.57
Over £1000.00	18	£36,100.76
Under £1000.00	76	£23,560.78
Total	113	£765,150.11

3.4 Permission is sought from Cabinet to write off these debts over £1,000.

3.5 HOUSING BENEFITS

Write offs are in respect of individual debts in excess of £1,000. Where there is ongoing entitlement to HB, any overpayments are recovered from those weekly payments. Where there is no current entitlement an invoice is raised and the debt then goes through the recovery process, the final stage being referral to the debt collection agency. Housing Benefit write-offs are summarised below and a breakdown of cases and the reasons for write off is attached at Appendix 3.

Housing benefit overpayments over £1,000 under £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	7	12,630.43
Write off statute barred	29	54,929.79
Total	36	67,560.22

Housing benefit overpayments over £5,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	2	15,880.57
Write off statute barred	6	63,485.91
Total	8	79,366.48

Housing Benefit overpayments totals:

Write off amounts	Number of cases	Value (£'s)
Over £5000.00	8	79,366.48
Over £1000.00	36	67,560.22
Total	44	146,926.70

3.6 Permission is sought from Cabinet to write off these debts over £1,000.

3.7 **GENERAL SUNDRY DEBTORS**

Write offs are in respect of individual debts in excess of £1,000 and are summarised below and a breakdown of cases and the reasons for write off is attached at Appendix 4.

Sundry Debtor accounts over £1,000 under £10,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	3	17,454.33
Write Off - Liquidation	2	13,180.98
Write off statute barred	14	94,712.92
Total	19	125,348.23

Sundry Debtor accounts over £10,000

Write off description	Number of cases	Value (£'s)
Write off - irrecoverable	2	1,618,368.30
Write off - statute barred	4	51,631.14
Total	6	1,669,999.44

Sundry Debtor account totals:

Write off amounts	Number of cases	Value (£'s)
Over £5000.00	19	125,348.23
Over £10000.00	6	1,669,999.44
Total	32	1,795,347.67

- 3.8 Permission is sought from Cabinet to write off these debts over £1,000 and note that debts under £1,000 have been written off by the S151 Officer under her delegated powers and are reported annually within the Collection Summary report before Cabinet early in the new financial year.

4.0 **RELEVANT RISKS**

- 4.1 If debts are not written off they have the potential to inflate what might be thought collectable.

5.0 **OTHER OPTIONS CONSIDERED**

- 5.1 The Collection and Recovery Team has already endeavoured to recover the outstanding client contribution debts without success.

6.0 **CONSULTATION**

- 6.1 Relevant officers of the Council have been consulted in preparing this report.

7.0 **IMPLICATIONS FOR VOLUNTARY, COMMUNITY AND FAITH GROUPS**

- 7.1 There are none arising directly from this report.

8.0 **RESOURCE IMPLICATIONS: FINANCIAL; IT; STAFFING; AND ASSETS**

- 8.1 Staffing - Following the reports to Cabinet on 23 May 2013 staffing resources within the Personal Finance Unit, based in the Benefits Service of Transformation & Resources Department, were increased initially via secondment from Adult Social Service and from other parts of the Benefit service. Benefit service staff continue supporting within the section and the permanent staffing resources were recently increased by Cabinet approval in order to improve income recovery.
- 8.2 Financial - Debts written off as irrecoverable are charged against the Council provision for bad debts which is reviewed annually in accordance with the requirements of accounting practice. As detailed in the revenue out-turn report the provision at 31 March 2013 was £10.9 million which compares to the £7.6 million at 31 March 2012.
- 8.3. All debts go through the recovery process and in each case an appropriate and verified reason for non collection must be identified and agreed. Non collection reasons include;
- Debt may too costly to recover (the costs of the legal process as set against the size of the debt, or where a debtor is outside the UK),
 - Debts which have not been recovered and are now statute barred (these are debts unrecovered that are over six years old),
 - There is no one to recover against (where a person has died without an estate or the estate is insufficient)
 - Debt as a Charge against a property is not realised
 - The residual sum that is left after an Arbitration or Compromise Agreement is reached.
- 8.4. This is in line with the Eugene Sullivan report on bad debts that was reported to Cabinet 23 May 2013 (minute 248) identified the need for the authority to review its older debts and ensure that they were written off where recovery action was not appropriate. Much of the debt reported here is part of that review.
- 8.5. The write off process needs to be seen on context against the level of debt recovered on an ongoing basis in all service areas. This work is reported in the annual collection statement and monthly monitoring reports to Cabinet.

8.5. The total sum and cases contained in this report are as follows;

		£
Adult Social Service Client Contributions	236	504,555.51
Adult Social Services	113	765,150.11
Housing Benefit Overpayments	44	146,926.70
Sundry Debtors	32	1,795,347.67
Total	425	3,211,979.99

8.6. There are no Asset or IT implications arising from this report

9.0 **LEGAL IMPLICATIONS**

9.1 Those debts recommended for write-off have been agreed by the Head of Legal and Member Services.

10.0 **EQUALITIES IMPLICATIONS**

10.1 There are none arising directly from this report.

11.0 **CARBON REDUCTION IMPLICATIONS**

11.1 There are none arising directly from this report.

12.0 **PLANNING AND COMMUNITY SAFETY IMPLICATIONS**

12.1 There are none arising directly from this report.

13.0 **RECOMMENDATIONS**

13.1 That the report is noted and the debts written-off as detailed in this report.

14.0 **REASONS FOR RECOMMENDATIONS**

14.1 So Members are aware of the collection activity undertaken in these areas.

14.2 Sums written off are approved either under delegation or by Cabinet.

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APPENDICES

Case details:

1. Client Contributions
2. Miscellaneous Adult Social Services
3. Housing Benefits
4. General Sundry Debtors

SUBJECT HISTORY

Council Meeting	Date
Cabinet - Collection Summary 2010/11	24 June 2011
Cabinet - Collection Summary 2011/12	21 June 2012
Cabinet – Financial Out Turn 2012/13 - Collection Summary	13 June 2013
Cabinet – Write off report	11 July 2013
Cabinet - Write off report	16 January 2014

APPENDIX 1**Adult Social Service Client Contributions write off of debts over £5,000**

Case No	Debt Outstanding £	Write Off reason
1	103,580.90	Deceased – no monies in estate
2	20,829.63	Irrecoverable
3	19,896.37	Deceased – no monies in estate
4	18,649.81	Irrecoverable
5	16,177.18	Irrecoverable
6	15,670.00	Irrecoverable
7	14,880.91	Irrecoverable
8	13,688.46	Deceased – no monies in estate
9	12,170.14	Deceased – no monies in estate
10	11,970.35	Deceased – no monies in estate
11	11,453.28	Irrecoverable
12	11,443.23	Irrecoverable
13	10,359.17	Irrecoverable
14	10,296.49	Statute Barred
15	10,295.56	Irrecoverable
16	9,968.10	Irrecoverable
17	8,116.88	Statute Barred
18	8,004.81	Irrecoverable
19	7,443.07	Deceased – no monies in estate
20	7,308.87	Irrecoverable
21	5,792.47	Irrecoverable
22	5,602.39	Irrecoverable
23	5,166.95	Irrecoverable
	358,765.02	Total

DASS CLIENT CONTRIBUTIONS – FURTHER DETAILS

Case No	Further Details
1	Client deceased – no estate. Client owned property in the Republic of Ireland but it is believed to be in negative equity with approximately £116,000 mortgage still owing according to solicitors.
2	No prospect of recovery – client does not have capacity and DASS now appointee. Unable to ascertain if there are any funds available to client to repay this debt (unlikely as client previously financially abused). Client is paying charge going forward.
3	Debt was originally £25,000 and £5,000 was recovered as this was all that remained in the bank. Client deceased, no estate therefore nobody to pursue for outstanding debt.
4	Weightmans Solicitors have advised that this debt should be written off since there is no value in proceeding given that there is no prospect of recovering the debt. Client's son advised that he was spending his mother's income. WBC is now the client's appointee. Client has no income other than benefits and only receives weekly Personal Allowance. Son's status has been checked and he is on benefits and rents his current home.
5	Weightmans Solicitors advise no prospect of recovery as client does not have capacity. Any court action would be likely to involve the official solicitor at significant cost. In any event client cannot be ordered to repay the debt out of his Personal Allowance and relative assisting him has no responsibility to pay.
6	Client victim of historic financial abuse - son drawing funds out of her account. Daughter now managing affairs and current residential home contributions are being paid up to date.
7	The final account was issued after death and client was only receiving passported benefits and had no capital/savings according to SWIFT. No-one to pursue for debt.
8	Client deceased, passported benefits no property, no estate. Nobody to pursue for debt.
9	The executor of the estate has been made bankrupt so cannot be pursued for debt.
10	Client deceased 14 August 2007. Issued final account and no successful recovery action followed. Client had capital at time of original assessment, it is unlikely that this remains available to family 6 years later, and client was in receipt of welfare benefits, no property. Most of the debt is already statute barred.
11	Client now in residential home so has no spare funds. WBC is now DWP appointee but that does not allow us to access bank accounts. There is therefore no prospect of recovery.

12	Client deceased. Probate search reveals no estate or person to pursue for repayment of debt.
13	Client deceased, no estate, nobody to pursue for outstanding debt.
14	Debt was recorded as secured on property but no charge was ever placed. Property was sold in 2003 so even if the debt was not statute barred there would be no prospect of recovery.
15	Weightmans Solicitors have advised that in their view this is an irrecoverable debt (no prospect of recovery). Client has been CHC funded since 2010 and there have been no responses to Weightmans' letters regarding repayment of the debt.
16	No estate, no probate granted therefore nobody to pursue for outstanding debt.
17	Debt Statute Barred. Client deceased – no funds available.
18	Client was in receipt of passported benefits, no capital, no property, no estate and debt over 6 years old.
19	Client deceased. No monies in estate.
20	Client has gone away and his current whereabouts are unknown. Through historic correspondence it is clear that the client had no capital and wasn't given invoices by the representative to whom they were sent.
21	This case is a compromise agreement - £15,000 has been paid off, leaving balance to be written off. Agreed by DASS Head of Business Management & Interim Director of Resources.
22	Client now in residential home so has no spare funds. WBC is now DWP appointee but that does not allow us to access bank accounts. There is therefore no prospect of recovery.
23	Income and expenditure exercise conducted, no funds to pay. Ongoing charge is being paid.

Appendix 2

Miscellaneous Adult Social Services write offs of debts over £5,000

Case No	Debt Outstanding £	Write Off reason
1	250,000.00	Irrecoverable
2	164,221.89	Irrecoverable
3	106,816.62	Irrecoverable
4	23,049.74	Irrecoverable
5	19,496.01	Irrecoverable
6	15,100.00	Irrecoverable
7	14,630.00	Irrecoverable
8	13,573.27	Irrecoverable
9	12,656.13	Irrecoverable
10	11,595.49	Irrecoverable
11	10,255.67	Irrecoverable
12	10,041.84	Irrecoverable
13	10,005.12	Irrecoverable
14	9,989.92	Irrecoverable
15	7,329.50	Irrecoverable
16	7,196.14	Irrecoverable
17	6,652.28	Irrecoverable
18	6,588.36	Irrecoverable
19	6,290.59	Irrecoverable

705,488.57 Total

MISCELLANEOUS DASS ACCOUNTS – FURTHER DETAILS

Case No	Further Details
1	This invoice was raised on 17 June 2011. It is for an NHS contribution to S117 provision for people aged over 65. This invoice has been disputed by Health for some time. There was no formal agreement governing this transfer in 2011/12. New procedures are now in place in Adults from 2012/13 to ensure NHS funding transfers are clearly set out in signed agreements providing clear proof of debt in the event of any dispute. The 2012/13 S256 agreement with the NHS (the main annual funding agreement for NHS transfers) does not provide for a similar transfer, and cannot be relied on to support a 2011/12 transfer. It would be difficult to provide categorical proof of debt.
2	This debt of £164,221.89 relates to a charge which is disputed by the provider. The charge depends on the technical interpretation of a contract for the provision that was inherited from the NHS. Officers involved in discussions with the provider on this matter have left the authority and there is at most there is limited possibility of recovery by legal action. In future any such debt should be pursued promptly to avoid similar losses occurring.
3	This invoice was originally raised in July 2011 in the sum of £304,872. The invoice was to the NHS for Continuing Health Care (CHC) packages commissioned and paid by Adults on behalf of the NHS. Continuing Health Care packages are an NHS responsibility. 65% of the invoice has been paid, but the remaining 35% has been in dispute for some time. It is not considered feasible to recover this invoice given the quality of the supporting information about the packages in question. From mid -2013/14 Adults has transferred the responsibility for all CHC payments to Wirral CCG. Wirral CCG now pays providers directly, eliminating the risk of non-recovery by Adults. Adults are also introducing the LiquidLogic case management system jointly with Children and Young People to improve the quality of information about packages and avoid similar exposures in other areas.
4	This account (£23,049.74) was raised in 2007 to recover overpaid care home fees in 2007/8. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
5	This invoice (£19,496.01) was raised in 2008 to recover alleged overcharging by a domiciliary care provider. The invoice has always been disputed. The records supporting the recovery are not sufficiently robust to support legal action. Adults are now introducing the LiquidLogic case management system jointly with Children and Young People to improve the quality of information about packages and avoid similar exposures in other areas.
6	This invoice was originally raised in February 2011 in the sum of £518,370. The invoice was for the NHS contribution to a community care service level agreement in 2010/11. 97% of the invoice has been paid, but the remaining 3% has been in dispute for some time. It is not considered economic to seek to recover the disputed balance. There was no formal agreement governing this transfer in 2010/11, and it would be difficult to provide categorical proof of debt. New procedures are now in place in Adults from 2012/13 to ensure

	NHS funding transfers are clearly set out in signed agreements providing clear proof of debt in the event of any dispute.
7	This invoice was originally raised in February 2011 in the sum of £168,318. The invoice was for the NHS contribution to the Mental Health Crisis Team in 2010/11. 91% of the invoice has been paid, but the remaining 9% has been in dispute for some time. It is not considered economic to seek to recover the disputed balance. There was no formal agreement governing this transfer in 2010/11, and it would be difficult to provide categorical proof of debt. New procedures are now in place in Adults from 2012/13 to ensure NHS funding transfers are clearly set out in signed agreements providing clear proof of debt in the event of any dispute.
8	This invoice (£13,573.27) was raised in 2007 for a contribution towards the cost of a support worker attending dialysis with a client in 2004. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
9	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.
10	This account (£11,595.49) was raised in 2007 to recover package costs in 2007/8 that were stated to be the responsibility of Lancashire County Council. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
11	This invoice was originally raised in February 2010 in the sum of £163,725. The invoice was for the NHS contribution to the Mental Health Crisis Team in 2009/10. 94% of the invoice has been paid, but the remaining 6% has been in dispute for some time. It is not considered economic to seek to recover the disputed balance. There was no formal agreement governing this transfer in 2009/10, and it would be difficult to provide categorical proof of debt. New procedures are now in place in Adults from 2012/13 to ensure NHS funding transfers are clearly set out in signed agreements providing clear proof of debt in the event of any dispute.
12	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.
13	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.

14	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.
15	This account was raised in 2007 in the sum of £9,737 to recover 50% of a joint funded care package provided in 2007/8. 25% of the invoice was paid, and the rest has been in dispute. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
16	This account (£7,196.14) was raised in 2007 to recover overpaid care home fees in 2007/08. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
17	This account (£6,652.28) was raised in 2007 to recover overpaid care home fees in 2007/08. Under the Limitation Act 1980 this account is irrecoverable as it is now over 6 years from the cause of action. The recovery of accounts is now monitored carefully by Adults; this loss arises from the historical arrangements that are now superseded.
18	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.
19	This invoice relates to joint funding arrangements with the NHS for services or packages. The debt relates to pre 2013/14 provision. Generally 5% or less of the original debt is outstanding. The balance is disputed and it would be uneconomic to recover it. There is no robust proof of debt. System changes mean that this situation should not arise from 1 April 2013 onwards.

APPENDIX 3

HOUSING BENEFITS OVERPAYMENT WRITE OFFS OVER £1,000

Case No	Debt outstanding £	Further details
1	11,382.32	Period of overpayment - 1/8/01 to 28/3/04. The claimant was found to have no rental liability. We have attempted to recover but were unable to trace.
2	1,537.78	Period of overpayment - 11/7/05 to 21/4/08. Claimant deceased. No estate.
3	1,341.50	Period of overpayment - 6/3/00 to 7/10/03. Claimant started work so no longer entitled. Attempts to recover have failed
4	16,953.99	Period of overpayment - 31/8/98 to 23/10/05. Overpayment raised due to a contrived tenancy. Unable to contact debtor. Legal advised to write off.
5	15,974.06	Period of overpayment - 15/3/99 to 9/10/05. Overpayment raised due to a contrived tenancy. Unable to contact debtor. Legal advised to write off.
6	1,188.44	Period of overpayment - 4/3/13 to 22/4/13. Claimant is aged 92 years and moved to a nursing home following a stay in hospital.
7	1,900.29	Period of overpayment - 26/11/12 to 20/5/13. Overpayment due to non dependant moving in and claimant deceased.
8	10,185.19	Period of overpayment - 25/08/08 to 28/11/10. Claimant started work and has since been declared bankrupt.
9	3,904.53	Period of overpayment - raised prior to 2006 – statute barred. Claimant had a change in circumstances. Attempts at recovery have been unsuccessful.
10	2,372.04	Period of overpayment - raised prior to 2006 – statute barred. Claimant had a change in circumstances. Attempts at recovery have been unsuccessful.
11	2,010.32	Period of overpayment - raised prior to 2006 – statute barred. Claimant deceased. No estate.
12	1,042.20	Period of overpayment - raised prior to 2006. £658.45 of original debt recovered - statute barred.
13	2,883.75	Period of overpayment - 15/1/04 to 27/3/05. Traced to Republic of Ireland in 2005 but no trace since. Statute barred.
14	5,695.38	Period of overpayment - 16/9/12 to 9/5/13. Claimant sectioned.
15	1,508.05	Period of overpayment - 25/7/05 to 1/1/06. Claimant started work.
16	2,070.20	Period of overpayment - raised prior to 2006 - statute barred. Claimant's circumstances changed.
17	1,320.00	Period of overpayment - 22/5/00 to 5/11/00. Claimant's circumstances changed.
18	3,980.14	Period of overpayment - 31/5/99 to 12/2/01. Claimant deceased. No estate.

19	1,100.00	Period of overpayment - 29/1/07 to 18/6/07. Statute barred.
20	4,498.20	Period of overpayment - raised prior to 2006 – Statute barred.
21	1,193.43	Period of overpayment - 2/6/03 to 26/10/03. Overpayment due to J.S.A. cease. Statute barred.
22	1,035.60	Period of overpayment - 25/10/04 to 13/3/05. Claimant's circumstances changed. Statute barred.
23	3,238.89	Period of overpayment - 22/1/07 to 28/4/08. Statute barred.
24	5,124.70	Period of overpayment - 14/8/00 to 6/4/03. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
25	1,144.65	Period of overpayment - 5/4/04 to 24/10/04. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
26	1,394.73	Period of overpayment - raised prior to 2006 – Statute barred.
27	1,050.00	Period of overpayment - 8/5/06 to 30/7/06. Overpayment due to income support ending – attempts to recover unsuccessful – statute barred.
28	2,191.62	Period of overpayment - 31/8/08 to 28/11/11. Overpayment due to changes in income – claimant bankrupt.
29	1,610.00	Period of overpayment - 30/6/03 to 7/12/03. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
30	1,181.40	Period of overpayment - 12/4/04 to 17/7/05. Last payment made in 2007. Returned by debt collectors - – Statute barred.
31	2,026.77	Period of overpayment - 2/6/03 to 4/1/04. Last payment made in 2004. Returned by debt collectors - – Statute barred.
32	2,080.00	Period of overpayment - 18/8/03 to 15/8/04. Claimant vacated property. – Statute barred.
33	6,008.40	Period of overpayment - 8/6/98 to 23/1/00. Claimant deceased and no monies in estate. Statute barred.
34	1,309.66	Period of overpayment - 1/4/02 to 1/9/02. Claimant deceased and no monies in estate. Statute barred.
35	3,000.13	Period of overpayment - 27/11/00 to 7/11/04. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
36	8,042.44	Period of overpayment - 10/1/00 to 9/2/03. Fraudulent overpayment. £1,005 of original debt recovered. Claimant since deceased –statute barred.
37	1,559.07	Period of overpayment - 28/5/01 to 7/5/06. Claimant deceased and no monies in estate. Statute barred.
38	1,050.00	Period of overpayment - 29/1/07 to 22/4/07. Claimant vacated property. – Statute barred.
39	3,203.33	Period of overpayment - 8/4/13 to 11/11/13. Claimant vacated

		property to long term care. Failed to notify but has dementia and no N.O.K. Unreasonable to pursue recovery.
40	1,722.47	Period of overpayment - 6/9/99 to 22/7/01. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
41	1,098.00	Period of overpayment - 21/7/03 to 18/1/04. Overpayment due to their being no rental liability. Attempts to recover unsuccessful – returned by debt collectors – statute barred.
42	1,055.93	Period of overpayment - 23/9/96 to 26/5/02. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
43	1,557.20	Period of overpayment - 3/4/00 to 14/1/01. Overpayment due to changes in income – attempts to recover unsuccessful – statute barred.
44	1,200.00	Period of overpayment - 7/3/05 to 19/6/05. Overpayment due to changes in income. Attempts to recover unsuccessful –returned by debt collectors – statute barred.

146,926.70 Total

APPENDIX 4

GENERAL SUNDRY DEBTOR WRITE OFFS OVER £5,000

Case No	Debt outstanding £	Further details
1	6,323.01	Department of Children and Young Persons – Invoice dated 15/07/2008, amounting to £6,323.01, in respect of childcare fees for the period June 2007 – June 2008. The debt has been through the full Court procedure and no further legal action can be taken, resulting in no prospect of recovery. Write off reason – Irrecoverable.
2	5,067.96	Department of Finance - Invoice dated 29/11/2006, amounting to £5,067.96, in respect of an overpayment of salary, due to late notification from department of leaving. The debt has been through the full Court procedure and no further legal action can be taken, resulting in no prospect of recovery. Write off reason – Irrecoverable.
3	5,525.98	Department of Finance – Invoice dated 8/02/2013 amounting to £5,525.98, in respect of pension payments for January 2013. The company went into liquidation/bankruptcy. A claim has been made in respect of the debt owed to the Council with the liquidator as an unsecured Creditor. There is little prospect of the claim being settled. The Head of Legal Services recommended the Invoice be written off. Write off reason –Liquidation/Bankruptcy.
4	7,655.00	Department for Technical Services - Invoice dated 16/11/2012 amounting to £7,655.00. The company went into liquidation/bankruptcy. A claim has been made in respect of the debt owed to the Council with the liquidator as an unsecured Creditor. There is little prospect of the claim being settled. The Head of Legal Services recommended the Invoice be written off. Write off reason –Liquidation/ Bankruptcy.
5	6,063.36	Department of Human Resources and OD - Invoice dated 04/01/2013, amounting to £6,063.36 in respect of a salary overpayment. Client raised objection and on review grievance upheld. Write off reason – Department advice- Irrecoverable.
6	8,275.00	Department of Corporate Asset & Facilities Management - Invoice dated 26/01/1989, amounting to £8,275.00. This invoice was raised by the Corporate Services Department. The invoice is for costs to demolish the building and carry out remedial work as per schedule of work and to erect boarding. Default action under BLG ACT 1984 SECTION 79. Write off reason – Statute Barred.
7	6,078.00	Department of Regeneration & Environment - Invoice dated 29/05/1986, amounting to £6,078.00. This invoice was raised by the Corporate Services Department. The invoice is registered as a Land Charge, as per Section 27 of the Public Health Act 1961, in relation to remedial work at Grove Road, Rock Ferry. Write off reason – Statute Barred.

8	5,845.00	Department of Regeneration & Environment - Invoice dated 17/09/1990, amounting to £5,845.00. This invoice was raised by the Corporate Services Department, in relation to the demolition of Price Street, Birkenhead. Write off reason – Statute Barred.
9	5,767.41	Department of Regeneration & Environment – Invoice dated 01/11/1984, amounting to £5,767.41. This invoice was raised by the Corporate Services Department, in relation to making safe a dangerous structure under section 58 of the Public Health Act 1936. Total cost of repair £40,371.86, 1/7 th = £5,767.41. Write off reason – Statute Barred. (This Invoice was subsequently paid in full and the write off reversed)
10	5,767.41	Department of Regeneration & Environment - Invoice dated 01/11/1984. This invoice was raised by the Corporate Services Department and has an outstanding balance of £5,767.41, in relation to the cost of making safe a dangerous structure as per section 58 of the Public Health Act 1936. The total cost of repair = £40,371.86, 1/7 th = £5,767.41. Write off reason – Statute Barred.
11	5,767.41	Department of Regeneration & Environment - Invoice dated 01/11/1984, amounting to £5,767.41. This invoice was raised by the Corporate Services Department, in relation to the cost of making safe a dangerous structure as per section 58 of the Public Health Act 1936. The total cost of repair = £40,371.86, 1/7 th = £5,767.41 Write off reason – Statute Barred.
12	5,767.41	Department of Regeneration & Environment - Invoice dated 01/11/1984, amounting to £5,767.41. This invoice was raised by the Corporate Services Department, in relation to the cost of making safe a dangerous structure as per section 58 of the Public Health Act 1936. The total cost of repair = £40,371.86, 1/7 th = £5,767.41 Write off reason – Statute Barred.
13	5,583.40	Department of Regeneration & Environment - Invoice dated 07/03/1991, amounting to £5,583.40. This invoice was raised by the Corporate Services Department to carry out default works. No other information held on invoice. Write off reason – Statute Barred.
14	9,076.74	Department of Regeneration & Environment - Invoice dated 21/05/1997, amounting to £9,076.74. This invoice was raised by the Technical Services Department, in relation to Rock Park, Rock Ferry. To slate, batten and felt the roof and brick up the window to the top floor. This debt is registered as a Land Charge. Interest is due to be charged on this debt at 7.25% from the due date of the invoice, upon sale of the property the write off can be reversed. Write off reason – Statute Barred.
15	8,700.00	Department of Regeneration & Environment - Invoice dated 30/07/1999, amounting to £8,700.00. This invoice was raised by the Technical Services Department in relation to the removal of rubbish at Rock Park Tranmere. Write off reason – Statute Barred.

16	7,392.00	Department of Regeneration & Environment - Invoice dated 12/03/1997, amounting to £7,392.00. This invoice was raised by the Technical Services Department, in relation to the maintenance of security at Rock Park, Rock Ferry for the period 04/12/1996 to 03/03/1997. This debt is registered as a Land Charge. Interest is due to be charged on this debt at 7.25% from the due date of the invoice to sale of property. Upon sale of the property the write off can be reversed. Write off reason – Statute Barred.
17	7,305.30	Department of Regeneration & Environment - Invoice dated 20/03/1997, amounting to £7,305.30. This invoice was raised by the Technical Services Department, in relation to the bricking up of windows, supply and fixing joists to two floors, taking down and rebuilding new 4'B Lock internal walls at Rock Park, Rock Ferry. This debt is registered as a Land Charge. Interest is due to be charged on this debt at 7.25% from the due date of the invoice to sale of property. Upon sale of the property the write off can be reversed. Write off reason – Statute Barred.
18	7,266.75	Department of Regeneration & Environment - Invoice dated 27/02/1997, amounting to £7,266.75. This invoice was raised by the Technical Services Department and relates to Rock Park, Rock Ferry following a fire to clear debris and reduce weight on upper floors. This debt is registered as a Land Charge. Interest is due to be charged on this debt at 7.25% from the due date of the invoice to sale of property. Upon sale of the property the write off can be reversed. Write off reason – Statute Barred.
19	6,121.09	Department of Regeneration & Environment - Invoice dated 21/05/1997, amounting to £6,121.09. This invoice was raised by the Technical Services Department, in relation to work to complete roof structure, gable fit, supply of guttering and slates and make up circular dormer window at Rock Park, Rock Ferry. This debt is registered as a Land Charge. Interest is due to be charged on this debt at 7.25% from the due date of the invoice to sale of property. Upon sale of the property the write off can be reversed. Write off reason – Statute Barred.

125,348.23 Total

GENERAL SUNDRY DEBTOR WRITE OFFS OVER £10,000

Case No	Debt outstanding £	Further details
1	18,368.30	Department for Technical Services - Invoice dated 15/01/2009 amounting to £18,368.30, to Utility Company, in respect of flooding over the weekend of the 6 / 7 September 2008. The Department have been unable to provide sufficient evidence to support / prove this claim. Legal Department state no alternative but to recommend debt be written off. Write off reason – Insufficient Proof - Irrecoverable.
2	12,000.00	Department of Children and Young People - Invoice dated 20/09/2006, amounting to £12,000.00. This invoice was raised by FIS Schools. The invoice relates to part of inter agency fees for two children, with a North West Metropolitan Borough Council. Write off reason – Statute Barred.
3	13,060.00	Department of Corporate Asset / Facilities Management - Invoice dated 15/06/1988, amounting to £13,060.00. This invoice was registered as a Land Charge and relates to work to demolish building and carry out reinstatement work at Clifton Road, Birkenhead, Wirral. Write off reason – Statute Barred.
4	15,005.14	Department of Regeneration & Environment - Invoice dated 17/04/1997, amounting to £15,005.14. This invoice was raised by Technical Services Department and registered as a Land Charge and relates to the property at Rock Park, Rock Ferry to supply and fix steel beams, supply slates and construct a new timber roof carcass. Interest is due to be charged on this debt at 7.25% from the due date of the invoice, upon sale of the property the write off can be reversed. Write off reason – Statute Barred.
5	11,566.00	Department of Regeneration & Environment - Invoice dated 20/03/1997, amounting to £11,566.00. This invoice was raised by - Technical Services Department and registered as a Land Charge and relates to the erection of scaffolding at Rock Park, Rock Ferry, Wirral. Write off reason – Statute Barred.
6	1,600,000.00	Department of Environment and Regulation - The invoices are in relation to one major utility provider. The invoices had all been subject to an Arbitration process and remained on legal hold, pending the outcome. Company claimed the Council had acted outside of the New Roads and Street Works Act 1991 with regard to charges for defect inspections, while the Local Authority maintained we had charged and invoiced in accordance with National Code of Practice. The outcome of Arbitration was the contractor ordered to pay a total of £229,962 in settlement of the charges. As the authority agreed to abide by the outcome of the arbitration no alternative is available. Write off reason – Irrecoverable after Arbitration decision

£1,669,999.44 Total