

**CORPORATE REVENUE BUDGET
MONITORING REPORT 2016/17
MONTH 6**

(up to 30th September 2016)

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1. Executive Summary

- 1.1 The City Council has a General Fund net revenue budget of £835.281m. The City Council Business Plan 2016+ recognised that in order to accommodate resource losses and fund budget pressures, savings of £88.210m would be required from Directorates in 2016/17. In addition, there are savings from 2015/16 of £34.814m, where delivery still needs to be monitored, including where they were met on a one-off basis and £0.214m of costs identified relating to the implementation of savings. Total savings to be met in 2016/17 are therefore £123.238m.
- 1.2 Latest projections indicate a pressure of £10.979m in the base budget delivery at year-end and £27.222m of risks relating to the savings programme (after corporate mitigations of £22.796m), giving combined pressures and undeliverable savings of £38.201m at year end. This is a net increase of £0.708m since Month 5. The overall position is summarised in Table 1.
- 1.3 There are three main changes since Month 5. Firstly, an assumption of a £13m transfer from the NHS had been made on the basis of discussions within the STP at meetings in July. In the final meetings with the NHS before the STP was finalised last month, the STP System Board reviewed this assumption and recommended we remove the assumption. Secondly, there have been continuing pressures in Adult Social Care as described in Section 2 of the report. Thirdly, as outlined in Section 3 of the report, following a review of the level of expenditure on redundancies in 2016/17, and subject to the approval by the City Council of a revised Flexible Use of Capital Receipts Strategy, it is now anticipated that there will be a corporate underspend of £14m.
- 1.4 As has been recognised in previous budget monitoring reports to Cabinet, this is an exceptional level of challenge at this stage in the year and the position is receiving the full attention of the Corporate Leadership Team and the Cabinet. A comprehensive mid-year review was carried out as part of the Month 4 Revenue Monitoring report. This identified those areas within the Savings Programme that were considered no longer deliverable and the extent to which these could be offset by one-off mitigations. As part of this review, a number of new savings proposals were also agreed. Directorates are currently working to ensure that the necessary actions are being put in place to ensure these savings are delivered in 2016/17 and future years. They are also developing and implementing plans to further manage the financial issues that the City Council faces in 2016/17. Progress will be reported upon further in future monitoring reports.
- 1.5 The Corporate Leadership Team have taken steps to ensure that their Directorates are conforming to robust governance arrangements with regard to staffing and budget expenditure to reduce the year end projected pressures and undeliverable savings, and have taken decisive action to control all costs going forward for the remainder of this year. These additional measures are being implemented and will strengthen the day to day operational management in reducing workforce and other expenditure. This includes introducing additional management processes for vacancies, freezing recruitment where necessary, reviewing the overtime levels and a robust review of other non-workforce expenditure across the business areas, e.g. non-essential travel. There is also an ongoing review of the usage of agency,

interims and consultants focusing on outcomes, performance management and the need for the expenditure.

- 1.6 Despite this, it should be recognised that the risk of a 'Council-wide' overspend at year end is substantially higher than in recent years. As identified in the Month 4 report, the Council has an unallocated balance of £60m in the Organisational Transition Reserve "available as a contingency to provide a level of safeguard". This unallocated balance is available, if necessary, to address any residual year end overspend. The potential impact on this reserve will be taken into account in the preparation of the 2017+ Business Plan.
- 1.7 A review of the position on each of the savings initiatives is undertaken each month, and the overall Directorate position at Month 6 is summarised for the City Council in Table 2 (and detailed on a Directorate basis in Appendix 3). After mitigations, £96.016m (77.9%) of the required savings total of £123.238m are on course to be delivered.
- 1.8 Section 2 of this report details budget pressures on the net revenue budget and savings not deliverable by Directorates.

Table 1 - Summary forecast position of base budget and risks relating to savings programme

Directorate	Current Budget £m	Net Base Budget Pressures			Savings Programme not Deliverable			TOTAL		
		as at			as at			as at		
		Month 6 £m	Month 5 £m	Movement £m	Month 6 £m	Month 5 £m	Movement £m	Month 6 £m	Month 5 £m	Movement £m
People Directorate	481.992	7.367	5.371	1.996	42.404	28.252	14.152	49.771	33.623	16.148
Place Directorate	135.433	3.612	4.312	(0.700)	7.614	8.064	(0.450)	11.226	12.376	(1.150)
Economy Directorate	68.064	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Corporate Resources	36.085	0.000	0.000	0.000	0.000	0.290	(0.290)	0.000	0.290	(0.290)
Sub-total Directorates	721.574	10.979	9.683	1.296	50.018	36.606	13.412	60.997	46.289	14.708
Policy Contingency	34.316	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other Corporate Items	79.391	0.000	0.000	0.000	(22.796)	(8.796)	(14.000)	(22.796)	(8.796)	(14.000)
City Council General Fund	835.281	10.979	9.683	1.296	27.222	27.810	(0.588)	38.201	37.493	0.708
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Table 2 - Summary of Directorate Savings Programme delivery

	Position as at Month 6 £m	Position as at Month 5 £m
Actions in place to fully achieve savings (in line with Policy Decision)	37.803	38.520
Actions in place to fully achieve savings (new Policy Decision required)	0.024	0.024
Actions in place to achieve savings in year only	22.604	22.064
Actions in place but may be some risk to delivery	12.789	26.024
Savings not deliverable	50.018	36.606
Total Directorate Savings Programme	123.238	123.238

2. Detailed Revenue Commentaries by Directorate

The following paragraphs comment on the major financial issues identified at this point in the year. Detailed figures for each Directorate are shown in Appendix 1.

2.1 People Directorate

The Directorate is forecasting a variation of £49.771m (Month 5 £33.623m). This is made up of pressures of £7.367m (Month 5 £5.371m) on the base budget and £42.404m (Month 5 £28.252m) of net savings deemed to be not deliverable in 2016/17.

The increase of £16.148m since Month 5 relates mainly to a change in the assumption regarding the receipt of funding from Health, continued growth in the numbers of agreed Adult Care Packages despite a range of initiatives to reduce service commitments, continued pressure on homelessness costs (particularly relating to temporary accommodation) and additional pressures in Education Services associated with home to school issues.

Base Budget

The base budget pressure of £7.367m forecast at Month 6 relates to the following:

Adults - £8.530m pressure

- **Adult Social Care Packages - £4.544m pressure (Month 5 £5.309m pressure)**

This represents the gap between the estimated budget requirements for packages of care and the forecast commitment based on current packages of care.

The demand for placements based on assessed needs continues to rise and is now at unprecedented levels. Numbers of service users supported following hospital discharges is increasing. The experience of recent years has been that the rate of increase in packages is less in the second half of the year, and as such the forecast does not make any allowance for further net increases in the number of packages beyond that already allowed for in the demography resources already included in the budget.

The Directorate is implementing a number of actions to mitigate the pressures, including:

- the tightening of controls on care related contracts to ensure best value is achieved from care providers
- ensuring application of national frameworks by Clinical Commissioning Groups (CCGs) to secure health related contributions, thereby expediting joint working and decision making

- reviews of current practice, uses of certain care approaches and the use of panels to enhance the value and effectiveness are under consideration and development
- robust challenge of existing and planned care including those clients being transferred from the NHS
- reviewing workforce prioritisation
- ensuring all available income to the service is realised
- ensuring care data is cleansed to improve accuracy and hence commitments and forecasting is in line with expected care requirements

Further initiatives being considered are associated with gaining full cost recovery for facilities used by other parties and reviewing the emergency and short-term placements regarding value for money. In time this is likely to include assessing structural change opportunities through the relationship with the Sustainable and Transformation Programme (STP).

- **Assessment and Support Planning - Deprivation of Liberty Safeguards**

'The Cheshire West Judgement' increased considerably the number of people who may be deprived of their liberty and therefore subject to the statutory scheme contained in the Mental Health Act 2005.

The Government provided a one-off grant of £0.597m in 2015/16 to cover the initial cost implications of this decision. The number of cases meant that costs quickly exceeded this amount. The Directorate's budget was increased by £0.625m in 2016/17 to assist in mitigating these pressures. No additional funding has been made available from Government.

The Directorate has trained and recruited additional Best Interest Assessors for this work and has commissioned additional resource to support the in-house provision. Progress is reported on a monthly basis to the Cabinet Member.

This is a significant national issue and lobbying continues through the Association of Directors of Social Services. A class action against the Government has been raised by four local authorities arguing that there has been a failure to fund the new burden and that this has caused thousands of people to be unlawfully detained. Other current and potential legal cases may extend this issue to include a wider range of cases, including in Children's services, and may result in a further increase in the projected overspend in this area.

The latest forecast reflects the additional costs of £1.500m. As agreed in the Month 2 Corporate Revenue Monitoring report, this pressure has been met corporately.

- **Homelessness - £4.672m pressure (Month 5 £3.359m pressure)**

The projected pressure includes additional Temporary Accommodation costs of £3.992m which is an increase of £1.513m from Month 5. The numbers of homelessness cases continues to rise and the pressure on temporary accommodation increases. The numbers in Bed and Breakfast accommodation have increased from an average of 161 per week in Month 1 to an average of

288 in Month 6. Average costs per household have also increased by around 50%. Following a review of bad debts, early indications show an in-year increase in bad debts of £0.680m in 2016/17 (a reduction of £0.200m from Month 5).

The Council has a statutory duty to homeless people which includes a duty to provide temporary accommodation. The Council meets this duty through providing a range of different temporary accommodation options for households including hostels, bed and breakfast accommodation (B&B), Council housing stock and properties procured from the private rented sector. The number of people presenting to the Council as homeless has increased significantly during the past 12 months and the availability of suitable property has become scarce and more expensive. Indications are that this is a national problem and may continue to increase in the foreseeable future.

The Homelessness service will transfer from People Directorate to Place Directorate as agreed in the Month 5 report. Future reports will provide more information with regard to how the Homelessness pressure is being managed.

- **Other net variations - £0.686m underspend (Month 5 £1.757m underspend)**
This relates to other net variations including reductions in the use of both agency staff and employee costs. In addition, savings have been made on Supporting People and other non-care contracts. Further mitigations are being made through the release of non-essential agency staff.

Children - £1.163m underspend

- **Education Service Grant (ESG) - £0.711m pressure (no change from Month 5)**
Reductions of £2.400m were required in 2016/17 to offset the impact of changes in ESG grant. Various mitigations have been identified and applied but there is still a residual amount of £0.711m for which mitigations have not been identified.
- **Early Help & Children's Social Care - £2.787m underspend (Month 5 £2.503m underspend)**
There has been a £0.510m underspend on staffing budgets within the Family Support Service due to vacancies held pending the service implementing a revised structure and £0.155m underspend on employee budgets for the five children's homes that have now transferred to an external provider. This has been offset by an increase of £0.300m in other net pressures and these largely explain the movement since Month 5.

There is a projected £1.660m underspend in internal foster care. The service has undertaken a review of current internal foster care capacity in readiness for implementation of the next phase of the improvement plan to grow the in house service.

There is a projected underspend of £1.300m due to a longer mobilisation period on the phased go live of the residential block contract due to securing planning permission and OFSTED registration for individual properties.

The reduction in the number of externally commissioned residential and community based assessment has resulted in a further underspend of £0.417m.

These have been offset by pressures relating mainly to:

- Secure Remand beds with additional costs of £0.425m as a result of decrease in the Youth Justice Board Secure Grant and an increase in bed nights at Secure Training Centres and Secure Children's homes.
- Increased costs of £0.530m relating to accommodation and support to No Recourse to Public Fund families.
- **Travel Assist - £0.500m pressure (no movement since Month 5)**
A forecast budget pressure of £0.500m is reported on pupil guides arising from factors such as increased demand for Guiding hours and increase of casual cover for additional routes not covered by permanent Guides.

Further work is being undertaken by the service to review the existing forecast, including a detailed review of actual transport hire costs. This will enable the service to better understand and explain the factors behind the increase in costs and to improve the overall level of monitoring and management information which in turn may require major system and process changes. The outcome of this will be included in future monitoring reports.

- **Other net variations- £0.413m pressure (Month 5 £0.248m underspend)**
These include pressures on Other Education, Unattached Playing Fields and Disabled Children Social Care as a result of increased placements offset by savings in CityServe as a result of reduced agency costs and generation of additional income.

The Directorate will continue to work to identify other appropriate actions that can be taken.

Savings Programme

People Directorate are forecasting net savings not deliverable of £42.404m.

Following on from the Future Council programme, initiatives in the Maximising Independence of Adults (MIA) work-stream have been brought together as an overall change programme. This will have connections with the Better Care Fund (BCF) and the Sustainability and Transformation Plan (STP). The Programme will work to deliver key offers to support vulnerable adults by helping them to help themselves, offering help when it is needed, and providing ongoing support for those who need it. It has three Sub-Programmes: Assessment and Support Planning Customer Journey, Market Shaping, and Prevention. The Programme is responsible for delivering a number of savings initiatives. However not all original planned savings are deliverable.

The explanations are as follows:

Adults - £12.528m

- **Adult Care Packages - £9.784m (Month 5 £9.362m)**

The Adult Social Care Service has delivered significant savings in recent years whilst tackling the continued increases in demand. Savings were achieved against the Younger Adults re-provisioning programme up to the end of 2015/16 through re-assessments of younger adult clients and moves to more appropriate care settings or through changes to the arrangements commissioned from some providers. However, the scale and pace of the savings targets have proved to be very challenging and there continues to be a shortfall against the figures included in the budget.

- **Supporting People (SP)- balanced position (no change since Month 5)**

The commissioning of new SP contracts for Disabilities was delayed by three to four months due to the complexity of introducing new arrangements together with the commissioned services from the Third Sector. It has been agreed that this pressure of £1.054m will be covered in 2016/17 by a transfer from the Supporting People reserve.

- **Specialist Care Services - £3.536m (Month 5 £2.014m)**

- Enablement £1.500m (no change since Month 5): A review of the enablement service is being undertaken. Efficiency gains within the service require a number of further stages of planning, consultation and approval, and hence the saving will now be delivered from 2017/18
- Care Centres £0.534m (Month 5 £0.514m): Cabinet on 26th July 2016 agreed to consult on changes in the use of two of the four Care Centres. The outline Business Case identified that the preferred option would not deliver the savings target of £0.300m in 2016/17 and that there are likely to be one-off costs of £0.214m which would lead to a higher overall pressure
- Day Care provision £0.702m (Month 5 nil): Changes to the internal day care provisions are currently subject to consultation. The Directorate is also considering a wider review of Day Care opportunities across both internal and external provision. A report will be presented to a future Cabinet meeting, discussing the findings of the consultation and making recommendations
- Telecare £0.800m (Month 5 nil): This is an interim assessment of the likely impact. A report was received by Cabinet on 18th October 2016 outlining the way forward for the Telecare service. There are currently a number of outstanding issues being dealt with as part of the changeover to the new arrangements.

- **Other mitigations – (£0.792m)**

The net position has been reduced by £0.792m as a result of new savings proposals agreed as part of the Month 4 Revenue Monitoring and Mid-Year review report.

Health - £28.400m (Month 5 £15.400m)

Given the update on the assumption of the £13m transfer from the NHS, the figures below have been amended to reflect the removal of this.

- **Better Care Fund (BCF) - £8.400m**

In early 2016, the Council and health partners submitted a Better Care Fund Plan in line with Government Guidance. The BCF contained funding transferred from the Department of Health's NHS budget through the Department of Communities and Local Government (DCLG) to local government to allow local care and health communities to share investment in sustaining and improving their local system. The Plan included a collective vision for the Birmingham health and care system by 2019.

The priorities set out in the Better Care Fund Plan and a wide range of work supporting this aimed to produce cost savings. As part of the BCF Plan it was originally assumed that the City Council will receive £8.400m in 2016/17. Due to a revision by Government of the performance element of the BCF these savings will not be delivered in the way originally envisaged in the Plan. We are therefore working closely with health colleagues to develop detailed plans to mitigate this change and this will form part of the wider discussions referred to in the Sustainability and Transformation Plan mentioned below.

- **Sustainability and Transformation Plan (STP) - £20.000m**

The STP is a Government requirement to make wide reaching changes to the national health and social care system. Sustainability and Transformation Plans are being prepared by 44 areas across the country including the Birmingham and Solihull area. This offers the opportunity to build a place based collaborative care and health system that moulds itself around the needs of local people. A System Board has been established in order to oversee the preparation of the STP, and manage its subsequent delivery. The City Council's Business Plan 2016+ has assumed £20m of efficiency savings resulting from whole system change on adult social care and NHS spend. This and later year assumptions, combined with the BCF savings described above, have been incorporated into the STP gap analysis. An updated position will be reported in due course as part of future monitoring reports.

Children - £1.476m

- **Early Help and Children's Social Care (Month 5 nil)**

The service has a savings target of £0.705m in 2016/17, rising to £10.600m in 2019/20. The savings are to be achieved from a combination of reduced numbers of looked after children and more children in internal foster care. At Month 6 it is forecast that the 2016/17 savings will be achieved.

- **Travel Assist - £1.388m (no movement since Month 5)**

The service has a £2.463m savings target for 2016/17. An approach was initially identified that would involve three implementation phases. During 2016/17, it was recognised that full delivery would be over two years, resulting in an expected shortfall of £1.388m in year.

Events over the summer term regarding the appeals to proposed changes have prompted a more thorough top down review of Travel Assist's operational capacity. This will need to be addressed through fundamental changes in support and practice. The ability of the service to deliver the full saving of £2.463m is at risk, resulting in further potential undeliverable savings of £1.075m. Work is ongoing to assess this and the outcome will be reported on in future monitoring reports.

- **Unattached Playing Fields - £0.088m (no movement since Month 5)**

The total saving of £0.268m has been brought forward from 2015/16 as the action plan for savings progressed slowly during last year due to complex legal issues. This covers 31 unattached playing fields with a number of different solutions. Options are being considered ranging from transfer to schools, renegotiation of leases and disposal of sites. There is expected to be an in year shortfall against delivery of £0.088m due to the complexities around delivery of the saving.

- **Private Finance Initiative (PFI) / Building Schools for the Future (BSF) - balanced position (no movement since Month 5)**

Work has been undertaken by the service to reduce the costs and affordability gap associated with the PFI / BSF contracts. For 2016/17 this is expected to yield total savings of £1.863m, of which approximately £1.000m is non recurrent. This will be used to fully meet the savings target of £0.700m in year and the balance of £1.163m will be used to offset the ongoing PFI pressure from 2015/16 and Education Services Grant base budget shortfall.

2.2 Place Directorate (excluding Housing Revenue Account)

The Directorate is reporting a forecast variation of £11.226m (Month 5 £12.376m), made up of pressures of £3.612m on the base budget and a net £7.614m of Savings Programme deemed to be not deliverable in 2016/17. The reduction of £1.150m since Month 5 largely relates to realignment of charges for central support costs (CSC's) to Adult Education Services, additional savings in Business Support and savings on prudential borrowing due to slippage in capital projects for Bereavement Services.

Base Budget

A base budget pressure of £3.612m is forecast at Month 6 relating to the following:

- **Waste Management Services - £2.634m pressure**

A Service Improvement Plan has been developed and is being implemented to stabilise the service following the completion of the roll out of the wheeled bins. A number of projects and management actions are being implemented including: performance management framework, optimising the route planning, reducing missed collections, waste prevention and enforcement, rebalancing the workforce and reducing agency staff and completing the restructuring of the back office support. This base budget pressure relates primarily to employees and other operational costs in the delivery of the new service and this is expected to reduce as the Service Improvement Plan continues to be implemented.
- **Sport and Events - £1.000m pressure**

The Directorate has previously reported a pressure of £1m relating to the externalisation of the Alexander Stadium – this was due to delay in implementing the initial strategy following concerns expressed during the consultation with the market. A new strategy was approved by Cabinet on 20th September 2016 and this will now be implemented as soon as practicable. It is unlikely that the reported pressure in 2016/17 will be reduced but it is expected to be mitigated in 2017/18 providing the externalisation is successfully completed by April 2017.
- **Other Services - £0.022m underspend**

This relates to:

 - £0.150m for Markets, due in part to the on-going legal lease negotiations and the impact from the relocation of the existing traders to the new Wholesale Market in Witton
 - Regulatory Services of £0.152m. These relate to a range of services including Registrars, Coroners, Licensing and Bereavement Services
 - Adult Education Services £0.400m underspend as a result of re-alignment of charges for corporate services
 - Other minor pressures of £0.076m

Savings Programme

Place Directorate is forecasting net savings that are considered not deliverable of £7.614m

The explanation of the savings considered not deliverable is as follows:

- **Community Safety and Equalities - £0.922m**

This saving includes the re-organisation of the Equalities Team of £0.322m, securing some potential resources from the Local Police and Crime Panel for the public CCTV of £0.300m and the Safer Places Team of £0.500m, offset by £0.200m use of reserves. Alternative long term proposals will be developed by the Council for the CCTV and Safer Places Team. In addition, a review of the Equalities Team is in progress following the recent

retirements within the Equalities Team and it may be possible to partially deliver some savings in 2016/17. The latter will be reported in future reports.

- **Neighbourhood and Community Services - £2.066m**

This relates primarily to the Community Libraries Services due to delays in the development of a new operational model. There are also delays in the decommissioning of the Community Play and Development Service and the programme to redesign and rationalise local assets to deliver services in the future with fewer separate buildings.

- **Waste Management Services - £4.366m**

The major savings not deliverable include the transfer of the Queslett Site to private ownership, the partial delivery of the three R's project to Reduce, Reuse and Recycle waste, the redesign of street cleaning and the proposal to pass costs of new bins on to the developers of new estates. A number of management actions (as part of the Service Improvement Plan) continue to be implemented including the rigorous control of non-essential expenditure to reduce spend as far as possible without impacting of important health and safety issues including development of and consultation on a proposed whole service workforce re-organisation to ensure that service is delivered in the most effective and efficient manner. This is expected to deliver savings in 2017/18.

- **Other Services - £0.260m**

This relates to a range of services including Licensing, Coroner and Mortuary, Markets and Parks. This has been offset by additional savings in Business Support, use of reserves and other technical adjustments.

Additional work continues to be undertaken by the Directorate to identify further necessary management actions and mitigations needed to be implemented to improve the position.

2.3 **Economy**

Economy is forecasting a break-even position at Month 6 (no movement since Month 5).

Base Budget

There are no base budget pressures being forecast within Economy.

Savings Programme

Economy is reporting a break-even position at Month 6 after corporate mitigations (as agreed as part of the Month 2 Corporate Revenue Monitoring report).

2.4 Corporate Resources

Corporate Resources is reporting a break-even position on base budget and savings programme (Month 5 £0.290m).

2.5 Housing Revenue Account

A balanced HRA Budget was approved for 2016/17 (expenditure of £283.4m funded by equivalent income). The budget was based on the new national rent policy of -1% that will be implemented in each year from 2016/17 to 2019/20.

A balanced year-end position is projected. The current budgets and the forecast year-end financial position are summarised in the table below:

Service	Current Budget £m	Year End Variation Projection £m
Rent/Service Charges (net of Voids)	(283.4)	2.4
Repairs and Maintenance	65.6	(0.5)
Contributions for Capital Investment	75.2	-
Capital Financing Costs	54.8	1.4
Local Office / Estate Services / Equal Pay	87.8	(3.3)
Net Position	-	-

The strategy of utilising any underspends for the repayment of debt is prudent and considered value for money (as interest payments on debt outstanding are greater than interest received on balances). It is also in line with the HRA Self Financing Business Plan for the repayment of debt (the debt re-payment has already been re-profiled to take into account the new national rent policy and as reported to City Council on 1st March 2016 as part of the City Council Business Plan 2016+).

2.6 Collection Fund

The monitoring arrangements for the Collection Fund include reporting on the in-year position for Council Tax and Business Rates. However, for the most part, the impact on the budget is as set out in the Council Business Plan and Budget 2016+, with any surplus or deficit being required to be carried forward and taken into account as part of the 2017/18 budget setting process.

Council Tax

The overall net budget for Council Tax is £289.8m in 2016/17. In addition, the Council collects the precepts on behalf of the Fire and Police Authorities. A surplus was forecast and reported in the Month 4 report of which the Council's share was £5.051m (£3.716m in year plus £1.335m brought forward). This position is unchanged for Month 6.

Business Rates

Currently the Council retains just under half of all business rates collected under the Business Rates Retention Scheme. The overall budgeted level of Business Rates in 2016/17 is £420.1m (excluding the Enterprise Zone), of which the Council's retained share is £205.8m. An in-year deficit was forecast and reported in the month 4 report of which the Council's share was £1.626m. As with Council Tax, this position is unchanged for month 6.

In addition to the in-year position, a cumulative deficit was brought forward from 2015/16 (over and above that budgeted for) which has previously been reported in the 2015/16 Outturn Report. The Council's share is £2.710m.

An overall forecast deficit of £4.336m (£1.626m in year plus £2.710m brought forward) relating to the Council's share is therefore still anticipated.

Taking the position on Council Tax and Business Rates together a total surplus of £0.715m (£5.051m Council Tax Surplus less £4.336m Business Rates Deficit) relating to the Council's share is anticipated to be carried forward and taken into account in the 2017/18 budget setting process.

In addition, aspects of the Business Rates regime also impact on the General Fund in the form of grants as compensation for specific types of reliefs awarded introduced by the government, such as small business relief. There is a forecast increase in this income of £0.261m compared with the budget. This is an increase of £0.075m on the position previously reported at Month 4.

3. Resource Allocations and Other Corporate Updates

3.1 General Policy Contingency

The unallocated balance on the General Policy Contingency is £2.904m.

3.2 Other Corporate Mitigations

The expected level of expenditure on redundancies in 2016/17 has been reviewed and it is now anticipated that this will be lower than originally envisaged. It is intended that a revised Flexible use of Capital Receipts Strategy for 2016/17 will be submitted to the City Council which, if approved, will identify alternative eligible revenue expenditure. It is therefore expected that there will be a corporate budget saving of £14m.

3.3 Grants

Corporate Resources is expected to receive the following revenue funding for 2016/17 which has been allocated by the Government rather than being bid for by the service. These new grants will be matched by additional revenue expenditure. These amounts will be built into the revenue budget.

- Elections: £1.231m and £0.811m for the holding of the European Referendum and the Police and Crime Commissioner election respectively and £0.603m for supporting the introduction of Individual Electoral Registration (IER).
- Benefit Service - £0.676m allocation of funding from the Department of Works and Pensions (DWP) to meet new burdens as a result of the implementation of welfare reform relating to the lowering of the benefit cap, allocated on the basis of expected number of households in scope for the benefit cap within each Local Authority. Additional responsibilities and initial costs relate to the processing of Housing Benefit claims and support on all capped cases together with staff training & awareness, plus on-going costs associated largely with new claims and change of circumstance. Approval is sought to utilise the grant within the Benefit Service to fund the resources to carry out these activities.
- Housing Benefit – The government contribution to BCC for Discretionary Housing Payments (DHP) has increased by £0.749m, compared to the budget, to assist with the transition of Housing Benefit claimants to new entitlement following welfare reform changes affecting Local Housing Allowance, removal of the spare room subsidy, and the benefits cap. Approval is sought to increase DHP expenditure in 2016-17 in line with the funding allocation.
- Revenues & Benefits – The Department for Communities & Local Government allocates funding to Local Authorities for the administration of Localised Council Tax Support schemes based on benefit caseload data split by pensioner and working age claimants, and factors in labour and accommodation costs. The allocation for Birmingham exceeds the budget estimate by £0.371m in 2016-17. Approval is sought to increase the revenue budget to reflect this change.

3.4 Transfer of service areas

The Council continues to periodically review the Directorate Service responsibilities with the aim of securing the most appropriate service delivery arrangements to ensure that these are delivered effectively in a co-ordinated manner. It is proposed to transfer the following budgets at Month 6 (in addition, all reserves and balances and future approved savings will transfer):

- Digital Birmingham from the Economy Directorate to Corporate Resources, to be included under the Assistant Director for ICT Strategy. The net revenue budgets that will transfer are £101.852m

Financial Position analysed by Directorate - budget pressures (including budget savings)

Division of Service Area	FULL YEAR BUDGET			YEAR END		
	Original Budget	M'ments	Revised Budget	Base Budget Pressures / (Savings)	Savings Programme not Deliverable	Total
	£'m	£'m	£'m	£'m	£'m	£'m
Adults with Mental Health Needs	14.588	(0.144)	14.444	1.243	0.895	2.138
Older Peoples Services	83.668	13.862	97.530	0.671	(0.447)	0.224
Persons with No Recourse to Public Funds	0.104	0.000	0.104	0.011	0.000	0.011
Homelessness	2.877	(0.060)	2.817	4.672	0.000	4.672
Adults with a Physical Disability	22.613	0.878	23.491	1.760	1.537	3.297
Service Strategy	67.294	(5.120)	62.174	2.935	2.736	5.671
Adults with a Learning Disability	90.765	(2.156)	88.609	2.834	5.683	8.517
Housing Strategy	1.952	(0.100)	1.852	(0.918)	0.000	(0.918)
Other Adult Services	3.755	2.269	6.023	(4.678)	1.324	(3.354)
Supporting People	24.666	0.000	24.666	0.000	0.800	0.800
Public Health	(0.006)	0.006	0.000	0.000	0.000	0.000
Subtotal Adults	312.276	9.434	321.709	8.530	12.528	21.058
Education and Skills	53.974	11.323	65.296	0.711	0.000	0.711
Schools Budgets	(143.014)	(12.926)	(155.940)	0.000	0.000	0.000
Commissioning & Performance	5.143	(0.742)	4.401	0.076	0.000	0.076
Children With Complex Needs	104.497	1.756	106.253	0.590	1.388	1.978
Early Help & Childrens Soc Care	152.064	1.135	153.199	(2.787)	0.000	(2.787)
Business Support	21.065	1.039	22.103	0.248	0.088	0.336
Accounting Adjustment/MRP Component of Contract Payments	(6.491)	0.000	(6.491)	0.000	0.000	0.000
Subtotal Children	187.238	1.584	188.821	(1.163)	1.476	0.313
Health	(28.539)	0.000	(28.539)	0.000	28.400	28.400
Subtotal Health	(28.539)	0.000	(28.539)	0.000	28.400	28.400
People Directorate Total	470.974	11.017	481.992	7.367	42.404	49.771
Community Sports & Events	6.916	(0.005)	6.911	1.000	0.000	1.000
Fleet and Waste Management	52.041	0.836	52.877	2.634	4.366	7.000
Parks and Nature Conservation	14.424	(0.253)	14.171	0.130	0.276	0.406
Bereavement Services	(2.782)	(0.014)	(2.796)	(0.200)	0.000	(0.200)
Markets	(1.908)	(0.099)	(2.008)	0.150	0.150	0.300
Business Support	2.479	(0.029)	2.450	(0.100)	(0.200)	(0.300)
Equalities, Cohesion & Safety	0.217	0.481	0.698	(0.222)	0.922	0.700
Engineering & Resilience Services	0.292	0.241	0.533	0.000	0.000	0.000
Regulatory Services	5.393	0.045	5.438	0.152	0.234	0.386
Private Sector Housing	0.098	(0.543)	(0.445)	0.300	0.000	0.300
Neighbourhood Community Services	12.134	1.850	13.984	0.504	2.066	2.570
Birmingham Adult Education	0.227	(0.213)	0.014	(0.400)	0.000	(0.400)
Central Support Costs	11.210	2.035	13.245	(0.336)	(0.200)	(0.536)
Culture & Visitor Economy	33.099	(0.115)	32.984	0.000	0.000	0.000
City Centre Management	0.007	(0.005)	0.002	0.000	0.000	0.000
Accounting Adjustment/MRP Component of Contract Payments	(2.625)	0.000	(2.625)	0.000	0.000	0.000
Place Directorate Total	131.219	4.213	135.433	3.612	7.614	11.226
Development Management Services	4.250	4.002	8.252	0.000	0.000	0.000
Planning & Regeneration	4.588	(0.243)	4.344	0.000	0.000	0.000
Highways Services	33.041	(0.212)	32.829	0.000	0.000	0.000
Transportation and Connectivity	49.146	0.309	49.455	0.000	0.000	0.000
Shelforce	(0.101)	0.000	(0.101)	0.000	0.000	0.000
Employment Services	1.117	4.260	5.377	0.000	0.000	0.000
GBSLEP Executive	0.226	0.000	0.226	0.000	0.000	0.000
Accounting Adjustment/MRP Component of Contract Payments	(32.319)	0.000	(32.319)	0.000	0.000	0.000
Economy Directorate Total	59.947	8.116	68.064	0.000	0.000	0.000

Appendix 1

Division of Service Area	FULL YEAR BUDGET			YEAR END		
	Original Budget	M'ments	Revised Budget	Base Budget Pressures / (Savings)	Savings Programme not Deliverable	Total
	£'m	£'m	£'m	£'m	£'m	£'m
City Finance	6.833	1.313	8.146	0.000	0.000	0.000
Birmingham Audit	2.377	0.000	2.377	0.000	0.000	0.000
Elections Office	1.732	0.000	1.732	0.000	0.000	0.000
Legal & Democratic Services	5.822	0.010	5.831	0.000	0.000	0.000
Shared Services Centre	2.198	0.000	2.198	0.000	0.000	0.000
Business Transformation Legacy Costs	39.267	(0.873)	38.394	0.000	0.000	0.000
Charities & Trusts - Support	0.050	0.045	0.095	0.000	0.000	0.000
Directorate Wide Recharges	(28.346)	(0.460)	(28.806)	0.000	0.000	0.000
Insurance	0.014	(0.013)	0.000	0.000	0.000	0.000
Corporate Resources Other Services	1.708	0.052	1.760	0.000	0.000	0.000
Building Consultancy	1.164	0.001	1.165	0.000	0.000	0.000
Urban Design	(0.533)	0.000	(0.533)	0.000	0.000	0.000
Catering & Building Cleaning	(0.100)	0.000	(0.100)	0.000	0.000	0.000
Facilities Management	(0.631)	0.000	(0.631)	0.000	0.000	0.000
Business Loans & Other Investments	(0.727)	0.976	0.249	0.000	0.000	0.000
Subtotal Finance & Legal	30.829	1.049	31.878	0.000	0.000	0.000
Corporate Strategy	(0.096)	(0.035)	(0.131)	0.000	0.000	0.000
Procurement	(0.338)	0.133	(0.205)	0.000	0.000	0.000
Human Resources	7.437	1.407	8.844	0.000	0.000	0.000
Revenues & Benefits Division	(2.548)	0.048	(2.500)	0.000	0.000	0.000
Core ICT	(10.132)	0.000	(10.132)	0.000	0.000	0.000
Customer Services	8.629	0.268	8.897	0.000	0.000	0.000
Subtotal Integrated Support Services and Change	2.952	1.821	4.772	0.000	0.000	0.000
Birmingham Property Services	(1.337)	0.719	(0.618)	0.000	0.000	0.000
Major Projects	0.000	0.053	0.053	0.000	0.000	0.000
Subtotal Major Projects	(1.337)	0.772	(0.565)	0.000	0.000	0.000
Corporate Resources Total	32.443	3.642	36.085	0.000	0.000	0.000
Total Directorate Spending	694.584	26.989	721.573	10.979	50.018	60.997
Policy Contingency	54.469	(20.153)	34.316	0.000	0.000	0.000
Other Corporate Items	86.228	(7.837)	79.391	0.000	(22.796)	(22.796)
Centrally Held Total	140.696	(27.989)	113.707	0.000	(22.796)	(22.796)
Proposed Transfers to / (from) reserves				0.000	0.000	0.000
Net Budget Requirement	835.281	0.000	835.281	10.979	27.222	38.201
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000

Policy Contingency Month 6 Monitoring to 30th September 2016

	Original Budget 2016/17	Approvals / Adjustments in Voyager	Revised Budget 2016/17	Approvals / Allocations not yet in Voyager as at 30th September	Proposals awaiting approval at 30th September	Remaining Contingency if proposals approved
	£'000	£'000	£'000	£'000	£'000	£'000
Redundancy Costs			0			0
Car Park Closure Resources	350	(98)	252	(252)		0
Carbon Reduction	1,020		1,020			1,020
Inflation Allowance	15,641	(1,240)	14,401			14,401
Highways Maintenance	750		750			750
Provision for unachievement of savings	10,750	(750)	10,000			10,000
Youth Strategy	1,000	(1,000)	0			0
Birmingham Jobs Fund	2,000	(2,000)	0			0
Business Charter for Social Responsibility	6,539	(6,539)	0			0
Improvement Expenditure	11,395	(7,133)	4,262			4,262
Combined Authority	500		500			500
Subtotal Specific Contingency	49,945	(18,760)	31,185	(252)	0	30,933
General Contingency	4,524	(1,393)	3,131	(180)	(47)	2,904
Total Contingency	54,469	(20,153)	34,316	(432)	(47)	33,837

Directorate Savings Programme – Position at Month 6

Directorate	Description	Savings 2016/17 £m	Actions in place to fully achieve Savings (in line with Policy Decision) £m	Actions in place to fully achieve Savings (new Policy Decision required) £m	Actions in place to achieve savings in year only £m	Actions in place but some risk to delivery £m	Savings not deliverable £m	Savings not deliverable - last month £m
	Improving efficiencies. We want to make sure that all services have clear plans regarding how they spend money on workforce costs.	5.209	5.209	0.000	0.000	0.000	0.000	0.000
People	Reduction in Adult Running Costs.	1.111	1.111	0.000	0.000	0.000	0.000	0.000
	Step up of savings re: Third Sector Commissioning and Supporting People.	3.400	2.346	0.000	1.054	0.000	0.000	0.000
	Adults and Communities Transformation programme.	10.631	0.000	0.000	0.000	2.945	7.686	6.606
	Joint Adults and Children’s approach to transitions	1.000	0.000	0.000	0.000	0.000	1.000	1.000
	Redesign and integrate services at scale across the health and social care economy.	20.000	0.000	0.000	0.000	0.000	20.000	15.400
	Better Care Fund	8.400	0.000	0.000	0.000	0.000	8.400	0.000
	Public Health – Commissioning.	1.250	1.250	0.000	0.000	0.000	0.000	0.000
	Public Health – Decommissioning.	3.315	3.315	0.000	0.000	0.000	0.000	0.000
	Public Health. Recommission of contracts and change of specifications for ‘lifestyle services’,	1.200	0.000	0.000	0.000	1.200	0.000	0.000
	Step up of previous Early Years savings.	1.000	0.000	0.000	0.000	1.000	0.000	0.000
	Promote independent travel and reduce reliance on council funded transport, underpinned by clear policy.	2.463	0.000	0.000	0.000	1.075	1.388	1.388
	Assistive Technology	1.600	0.800	0.000	0.000	0.000	0.800	0.800
	Expansion of internal services – Shared Lives.	1.785	0.000	0.000	0.000	0.000	1.785	1.785
	Changes in internal services – Home Care Enablement.	1.480	0.000	0.000	0.000	0.000	1.480	1.480
	Further reduction in Younger Adults Care Packages (additional support).	1.068	0.000	0.000	0.000	0.000	1.068	1.068
	Further reduction in Younger Adults Care Packages (BAU).	7.638	0.000	0.000	0.000	0.000	7.638	7.538
	Joint Adults and Children’s approach to transitions.	1.000	0.000	0.000	0.000	0.000	1.000	1.000
	Expansion of Internal Services - Shared Lives	1.707	0.000	0.000	0.000	0.000	1.707	1.707
	Changes to Internal Services - Home Care Enablement	1.050	0.000	0.000	0.000	0.000	1.050	1.050
	Internal Care Review - Home Care Enablement.	1.500	0.000	0.000	0.000	0.000	1.500	1.500
	Other	(16.145)	(5.319)	0.000	0.100	3.172	(14.098)	(14.070)
People Total		61.662	8.712	0.000	1.154	9.392	42.404	28.252
	Markets	1.000	0.850	0.000	0.000	0.000	0.150	0.150
	Redesign street cleansing and a combination of enforcement, education and community marketing to encourage residents and businesses to keep streets/footpaths tidy.	1.500	0.000	0.000	0.000	0.000	1.500	1.500
	SN7 Reduce Reuse Recycle - Reduce failures/failed waste collections.	3.082	1.400	0.000	0.000	0.000	1.682	1.682
	Other	12.916	8.760	0.024	0.250	0.000	3.882	4.332
Place Total		25.328	17.440	0.024	0.250	0.000	7.614	8.064

Directorate	Description	Savings 2016/17 £m	Actions in place to fully achieve Savings (in line with Policy Decision) £m	Actions in place to fully achieve Savings (new Policy Decision required) £m	Actions in place to achieve savings in year only £m	Actions in place but some risk to delivery £m	Savings not deliverable £m	Savings not deliverable - last month £m
Economy	Highways Maintenance. Refinance of the PFI contract, review capital expenditure, review routine and reactive maintenance.	1.500	0.000	0.000	1.500	0.000	0.000	0.000
	Highway Maintenance & Management Services (Private Finance Initiative)	1.000	0.000	0.000	1.000	0.000	0.000	0.000
	Other	5.166	1.563	0.000	3.139	0.464	0.000	0.000
Economy Total		7.666	1.563	0.000	5.639	0.464	0.000	0.000
Corporate Resources	Improving efficiencies. We want to make sure that all services have clear plans regarding how they spend money on workforce costs.	2.360	0.000	0.000	2.187	0.173	0.000	0.000
	Reduce Local Welfare Assistance Provision Scheme.	1.600	1.600	0.000	0.000	0.000	0.000	0.000
	Service Birmingham	6.800	0.500	0.000	6.300	0.000	0.000	0.000
	Service Birmingham. We are proposing to reduce our ICT costs.	2.800	0.000	0.000	2.800	0.000	0.000	0.000
	Targeted net improvement in the housing benefit subsidy by reclaiming Housing Benefit Grant overpayments.	2.000	2.000	0.000	0.000	0.000	0.000	0.000
	To reduce the amount the Council spends on Information and Communication Technology (ICT) over the next few years.	2.500	2.500	0.000	0.000	0.000	0.000	0.000
	Acceleration of savings.	1.500	1.500	0.000	0.000	0.000	0.000	0.000
	Other	4.476	1.842	0.000	1.074	1.560	0.000	0.290
Corporate Resources Total		28.436	9.942	0.000	15.561	2.933	0.000	0.290
Cross Cutting	Other	0.146	0.146	0.000	0.000	0.000	0.000	0.000
Cross Cutting Total		0.146	0.146	0.000	0.000	0.000	0.000	0.000
Grand Total		123.238	37.803	0.024	22.604	12.789	50.018	36.606

MONTH 5

123.238

38.520

0.024

22.064

26.024

36.606

Notes:

1. Corporate mitigations of £22.796m have been identified against the Savings Programme. These would result in total net savings not deliverable of £27.222m.

Write-off of Irrecoverable Housing Benefit, Council Tax and Business Rates**a. Irrecoverable Housing Benefit**

In circumstances where Housing Benefit overpayments are identified as not being recoverable, or where recovery is deemed uneconomic, the City Council's Financial Regulations and delegated powers allow for these overpayments and income to be written off. All possible avenues must be exhausted before such write offs are considered. Amounts already written off will still be pursued should those owing the Council money eventually be located or returned to the city.

The cost to the Council of writing off these irrecoverable sums will be charged to the City Council's provision set up for this purpose, which includes sums set aside in previous years to meet this need. There is no direct effect on the revenue account.

In 2016/17, from 1st August 2016 to 30th September 2016, further items falling under this description in relation to Benefit overpayments have been written off under delegated authority. The table below details the total approved gross value of these amounts written off of £0.447m, which Members are asked to note.

Age analysis	Up to 2010/11	2011/12 – 13/14	2014/15 -16/17	Total
	£m	£m	£m	£m
Benefit Overpayments	0.021	0.066	0.360	0.447
Total				0.447

Section (d) of this Appendix gives a more detailed age analysis of overpayments and income written off.

b. Irrecoverable Council Tax & Business Rates

All Council Tax and Business Rates are due and payable. However, there are certain instances where the amount of the bill needs to be either written off or reduced (e.g. where people have absconded, have died, have become insolvent or it is uneconomical to recover the debt).

If an account case is subject to this, then consideration is given to write the debt off subject to the requirement for Service Birmingham Revenues to consider all options to recover the debt, prior to submitting for write off. However, once an account has been written off, if the debtor becomes known to the Revenues Service at a later date, then the previously written off amount will be reinstated and pursued.

In respect of Business Rates, where a liquidator is appointed, a significant period of time is taken to allow for the company's affairs to be finalised by and to subsequently determine if any monies are available to be paid to creditors. Once it is established this is not to happen, a final search of Companies House is undertaken to confirm the company has been dissolved.

Cabinet are requested to approve the writing off of business rates debts to the Council which are greater than £0.025m, totalling £1.336m as detailed in Section (c) of this Appendix. Further information in respect of these is available on request.

In 2016/17, from 1st August 2016 to 30th September 2016, further items falling under this description in relation to Council Tax have been written off under delegated authority. The table below details the total approved gross value of these amounts written off of £1.119m, which Members are asked to note.

Age analysis	Up to 2010/11	2011/12 - 13/14	2014/15 -16/17	Total
	£m	£m	£m	£m
Council tax	0.359	0.286	0.474	1.119
Business rates	-	-	-	-
TOTAL	0.359	0.286	0.474	1.119

Section (e) of this Appendix gives a more detailed age analysis of overpayments and income written off.

c. Business Rates Write Offsi) Business Rates

Case No.	Supporting Information Further information in respect of the Business Rates Write Offs listed below is available on request.	Total Debt
1	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 01/04/2008 to 26/03/2009 – (6003152296) - £7,714.31 Property 2 - Business Rates due for period 01/04/2008 to 26/03/2009 – (6003647372) - £15,073.27 Property 3 - Business Rates due for period 01/04/2008 to 02/03/2009 – (6004251943) - £10,665.41 Property 4 - Business Rates due for period 01/04/2008 to 02/03/2009 – (6004077029) - £2,653.96 Property 5 - Business Rates due for period 01/04/2008 to 02/03/2009 – (6004077030) - £9,212.98 Property 6 - Business Rates due for period 01/04/2008 to 02/03/2009 – (6003680220) - £15,696.88 Property 7 - Business Rates due for period 01/04/2008 to 02/03/2009 – (6003662853) - £3,841.39	£64,858.20
2	Liability Period(s)/Account Ref Number(s) Business Rates due for period 23/07/2007 to 06/04/2009 – (6004216135)	£32,079.55
3	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/04/2008 to 14/06/2009 - (6004328356)	£74,870.38
4	Liability Period(s)/Account Ref Number(s) Business Rates due for period 29/07/2008 to 15/10/2009 - (6004359986) - £34,920.36	£34,920.36
5	Liability Period(s)/Account Ref Number(s) Business Rates due for period 28/07/2008 to 27/11/2009 – (6004365364)	£70,974.88
6	Liability Period(s)/Account Ref Number(s) Business Rates due for period 12/09/2008 to 02/06/2009 – (6004384676)	£30,955.72
7	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/10/2008 to 31/01/2010 – (6004388565)	£33,638.01
8	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 23/10/2008 to 30/12/2009 – (6004393462) - £25,874.69 Property 2 - Business Rates due for period 20/09/2008 to 24/01/2009 – (6004441994) - £26,456.11	£52,330.80

9	Liability Period(s)/Account Ref Number(s) Business Rates due for period 30/09/2008 to 25/11/2008 – (6004393962)	£27,689.59
10	Liability Period(s)/Account Ref Number(s) Business Rates due for period 25/10/2008 to 13/09/2009 – (6004394545)	£44,252.26
11	Liability Period(s)/Account Ref Number(s) Business Rates due for period 07/11/2008-31/03/2009 – 6004405956	£54,346.35
12	Liability Period(s)/Account Ref Number(s) Business Rates due for period 22/8/08-25/6/09 - 6004410773	£52,559.44
13	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 27/10/08-06/01/09 – 6004415881 - £16,952.84 Property 2 - Business Rates due for period 07/01/09-23/08/09 – 6004468620 - £28,497.48 Property 3 - Business Rates due for period 07/01/09-14/06/10 – 6004635163 - £66,873.86	£112,324.18
14	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 01/04/2007 to 01/03/2009 – (6004403518) - £22,899.30 Property 2 - Business Rates due for period 01/04/2008 to 01/03/2009 – (6004403494) - £15,357.99	£38,257.29
15	Liability Period(s)/Account Ref Number(s) Business Rates due for period 19/05/2008 to 29/04/2009 – (6004423936)	£26,479.68
16	Liability Period(s)/Account Ref Number(s) Property 1: Business Rates due for period 12/11/08 to 21/2/12 (6004430588) - £111,509.54 Property 2: Business Rates due for period 12/11/08 to 21/2/12 (6004430599) - £22,038.99	£133,548.53
17	Liability Period(s)/Account Ref Number(s) Business Rates due for period 1/4/08 to 30/9/11 - (6004435856)	£51,224.84
18	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/11/2008 to 15/05/2011 - (6004455569)	£74,541.58
19	Liability Period(s)/Account Ref Number(s) Property 1: Business Rates due for period 1/3/09 to 31/3/10 (6004437749) - £3,293.00 Property 2: Business Rates due for period 1/3/09 to 6/10/10 (6004437783) - £22,560.01	£25,853.01
20	Liability Period(s)/Account Ref Number(s) Business Rates due for period 1/4/09 to 8/12/11 (6003575168)	£39,349.45

21	Liability Period(s)/Account Ref Number(s) Business Rates due for period 22/6/07-14/1/10 - 6004205898	£33,489.08
22	Liability Period(s)/Account Ref Number(s) Business Rates due for period 3/8/09-9/2/10 - 6004493672	£48,821.55
23	Liability Period(s)/Account Ref Number(s) Business Rates due for period 1/4/10-31/10/11 – 6004569457	£30,069.29
24	Liability Period(s)/Account Ref Number(s) Business Rates due for period 05/12/2008 to 22/11/2010 – 6004416511	£94,739.27
25	Liability Period(s)/Account Ref Number(s) Business Rates due for period 19/5/10-7/7/11 - 6004583071	£53,331.92
	Total Debt	£1,335,505.21

d. Age analysis of Overpayments and Debts written off under delegated authority by Revenues and Benefits Division

Detail	2003-2005/6	2006/07	2007/08	2008/09	2009/10	20010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total	No of Debtors
Housing Benefit debts written off under delegated authority			£1,137	£1,380	£12,983	£5,846	£7,743	£24,246	£33,702	£125,583	£153,499	£81,149	£447,268	728
TOTAL	£0	£0	£1,137	£1,380	£12,983	£5,846	£7,743	£24,246	£33,702	£125,583	£153,499	£81,149	£447,268	728

Debt Size	Small		Medium		Large	Total	
Cases	>£1,000	Cases	£1,001-£5,000	Cases	£5,000-£25,000	Cases	
624	£162,808	96	£197,510	8	£86,950	728	£447,268

e. Age analysis of overpayments and debts written off under delegated authority by Revenues and Benefits Division

Detail	1997-2006/7	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total
Council tax written off under delegated authority	£77,505	£31,089	£30,386	£128,173	£91,744	£70,810	£84,847	£130,222	£186,850	£201,445	£85,552	£1,118,623
Business rates written off under delegated authority	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	£77,505	£31,089	£30,386	£128,173	£91,744	£70,810	£84,847	£130,222	£186,850	£201,445	£85,552	£1,118,623

Total number of council tax debts: 1,985

Total number of business rates debts: 0

Debt size analysis of overpayments and debts written off under delegated authority by Revenues and Benefits Division

Grouped by value	Small (<£1,000)		Medium (£1,000 - £5,000)		Large (>£5,000)		TOTAL	
	Value	Cases	Value	Cases	Value	Cases	Value	Cases
Council tax written off under delegated authority	£459,163	318	£604,559	1660	£54,901	7	£1,118,623	1985
Business rates written off under delegated authority								
TOTAL	£459,163	318	£604,559	1660	£54,901	7	£1,118,623	1985