

**CORPORATE REVENUE BUDGET  
MONITORING REPORT 2016/17  
MONTH 8**

**(up to 30<sup>th</sup> November 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 £6.898m in the base budget delivery at year-end and £30.274m of savings that are not deliverable at year end after corporate mitigations, giving combined pressures and undeliverable savings of £37.172m at year end. This is a net decrease of £1.029m since Month 6. The overall position is summarised in Table 1.
- 1.3 There are four main changes since Month 6. Firstly, there have been increased costs of £6.238m relating to Adult Social Care packages. Secondly, there have been continuing pressures relating to Travel Assist of £3.103m. In addition, there have been increased costs relating to Waste Management Services of £4.000m which have been offset by mitigations in Place Directorate (as highlighted in Section 2). Fourthly there have been further Corporate mitigations (as highlighted in Section 3 of the report).
- 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 continue to work 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 implementing plans where possible to further manage the financial issues that the City Council faces in 2016/17. Progress will be reported upon further at Month 10.
- 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.
- 1.6 Given the extent of the budget challenge, it should be recognised that the Council will have a substantial service overspend despite its ongoing efforts to mitigate this position. As identified in previous monitoring reports, 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 has been 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 8 is summarised for the City Council in Table 2 (and detailed on a Directorate basis in Appendix 3). After mitigations, £92.964m (75.4%) 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 savings not deliverable**

Directorate	Current Budget	Net Base Budget Pressures			Savings Programme not Deliverable			TOTAL		
		as at			as at			as at		
		Month 8	Month 6*	Movement	Month 8	Month 6	Movement	Month 8	Month 6*	Movement
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
People Directorate	481.141	7.831	2.695	5.136	45.656	42.404	3.252	53.487	45.099	8.388
Place Directorate	137.924	8.484	8.284	0.200	7.414	7.614	(0.200)	15.898	15.898	0.000
Economy Directorate	71.547	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Corporate Resources	40.482	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Sub-total Directorates</b>	<b>731.094</b>	<b>16.315</b>	<b>10.979</b>	<b>5.336</b>	<b>53.070</b>	<b>50.018</b>	<b>3.052</b>	<b>69.385</b>	<b>60.997</b>	<b>8.388</b>
Policy Contingency	24.253	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other Corporate Items	79.934	(9.417)	0.000	(9.417)	(22.796)	(22.796)	0.000	(32.213)	(22.796)	(9.417)
<b>City Council General Fund</b>	<b>835.281</b>	<b>6.898</b>	<b>10.979</b>	<b>(4.081)</b>	<b>30.274</b>	<b>27.222</b>	<b>3.052</b>	<b>37.172</b>	<b>38.201</b>	<b>(1.029)</b>
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

\* reflects the transfer of Homelessness from People to Place Directorate (£4.672m)

**Table 2 - Summary of Directorate Savings Programme delivery**

	<b>Position as at Month 8 £m</b>	<b>Position as at Month 6 £m</b>
Actions in place to fully achieve savings (in line with Policy Decision)	38.383	37.803
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	22.604
Actions in place but may be some risk to delivery	9.157	12.789
Savings not deliverable	53.070	50.018
<b>Total Directorate Savings Programme</b>	<b>123.238</b>	<b>123.238</b>

## 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 an overspend of £53.487m (Month 6 £45.099m) after proposed transfers to reserves. This is made up of pressures of £7.831m (Month 6 £2.695m) on the base budget and £45.656m (Month 6 £42.404m) of net savings deemed to be not deliverable in 2016/17.

The increase of £8.388m since Month 6 includes increased demand for Adult Care Packages and revised expectations of initiatives to reduce service commitments and the revised assessment of Travel Assist costs. The Homelessness Service and associated overspend has transferred to Place Directorate and the Month 6 figures in Table 1 have been adjusted for this.

#### **Base Budget**

The base budget pressure of £7.831m forecast at Month 8 after proposed transfers to reserves (Month 6 £2.695m) relates to the following:

Adults - £8.440m pressure (Month 6 £3.858m pressure)

- **Adult Social Care Packages - £9.405m pressure (Month 6 £4.544m pressure)**

This represents the gap between the estimated budget requirements for packages of care and the forecast commitment based on current packages of care less anticipated care cost reductions over the remainder of the year.

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 being provided.

The movement from Month 6 relates mainly to the mitigation previously included regarding Continuing Health Care funding (CHC). A programme of work has been operating for a number of months now to assist citizens to ensure that their health care is free at point of delivery and rightly becomes the responsibility of Health partners rather than Social Care. An assumption was made for these savings of £5m for 2016/17 based on neighbouring authorities success rates. There has been some success but this has been much slower than anticipated. The process is dependent on the assessment nurses being available and this has proved challenging and very time intensive. It was

therefore felt to be prudent to take out the assumption that this would be achieved in 2016/17.

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.

- **Other net variations - £0.965m underspend (Month 6 £0.686m 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 - £0.609m underspend (Month 6 £1.163m underspend)

- **Education Service Grant (ESG) - £0.711m pressure (no change from Month 6)**  
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 - £3.685m underspend (Month 6 £2.787m underspend)**

There is a forecast underspend of £0.601m on staffing budgets within the Family Support Service due to vacancies held pending the service implementing a revised structure and £0.426m underspend on employee budgets for the five children's homes that have now transferred to an external provider.

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 £1.508m 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 £0.342m.

There have been a number of other minor variations across several services totalling £0.241m.

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 £0.668m relating to accommodation and support to No Recourse to Public Fund families.

- **Travel Assist - £2.138m pressure (Month 6 £0.500m pressure)**

This pressure is composed of:

- a) A forecast budget pressure of £0.760m on pupil guides arising from factors such as:
  - increased demand for Guiding hours
  - increase of casual cover for additional routes not covered by permanent Guides
- b) A forecast overspend of £1.378m on contract hire. The clear possibility of having to report this was referenced in the last monitoring report. The overspend is primarily attributable to:
  - Increase in contractors prices
  - Increase in the number of pupils being transported to setting outside the authority as well as a general increase in numbers of high cost pupils

- **Other net variations- £0.227m pressure (Month 6 £0.413m pressure)**

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.

### Proposed transfers to reserves

There is an underspend of £1.375m relating to the Troubled Families grant. As in previous years, the approach taken is that the underspend should be used to deliver outcomes with a designated cohort of Troubled Families over a three year period. This has been reflected within the forecast outturn position reported at Month 8. This will be addressed in the Council's Outturn Report for 2016/17.

### **Savings Programme**

People Directorate are forecasting net savings not deliverable of £45.656m (Month 6 £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 - £14.315m underachieved (Month 6 £12.528m)

- **Adult Care Packages - £11.161m underachieved (Month 6 £9.784m)**

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 movement since Month 6)**

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 - £3.946m underachieved (Month 6 £3.536m)**

- Enablement £1.500m underachieved (no movement from Month 6): 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
- Older Adults Day Care provision and Learning Disability Short Breaks £0.410m underachieved (Month 6 nil): Cabinet on 13<sup>th</sup> December 2016 agreed the Full Business Cases for the changes to these service areas. This included revised implementation plans which indicated that it would not be possible to deliver any savings from these projects in 2016/17
- Care Centres £0.534m underachieved (no movement from Month 6): Cabinet on 26<sup>th</sup> 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 underachieved (no movement from Month 6): 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 underachieved (no movement from Month 6): This is an interim assessment of the likely impact. A report was received by Cabinet on 18<sup>th</sup> 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 overachieved)**  
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 underachieved (no movement since Month 6)

The Month 4 Revenue Monitoring report and Mid-Year Review reflected undeliverable savings of £15.400m. As part of the Month 6 Revenue Monitoring report, an assumption of a £13m transfer from the NHS was removed, resulting in a forecast underachievement of £28.400m in total.

### Children - £2.941m underachieved (Month 6 £1.476m)

- **Early Help and Children's Social Care (Month 6 nil)**  
The service has a savings target of £0.705m in 2016/17. 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 - £2.853m underachieved (Month 6 £1.388m)**  
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 lead to fundamental changes in support and practice in order to ensure future year's savings are not compromised but the service are unable to deliver the saving in 2016/17.
- **Unattached Playing Fields - £0.088m underachieved (no movement since Month 6)**  
Progress against the savings target covering 31 unattached Playing fields is not linear in that different solutions and options are being considered ranging from transfer to schools, renegotiating leases, disposal of sites etc. These are giving rise to different issues and timelines resulting in the projected saving being forecast at £0.088m.

- **Private Finance Initiative (PFI) / Building Schools for the Future (BSF) - balanced position (no movement since Month 6)**

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 £15.898m (no movement from Month 6), made up of pressures of £8.484m on the base budget and a net £7.414m of Savings Programme deemed to be not deliverable in 2016/17. There have been a number of changes to the overall forecast since Month 6 largely relating an increase in pressures on Waste Management, offset by reduction in pressures on the Homelessness Service, Neighbourhood and Community Services and other minor variations.

The Homelessness Service and associated overspend has transferred from People Directorate and the Month 6 figures in Table 1 have been adjusted for this.

### **Base Budget**

A base budget pressure of £8.484m (£8.284m at Month 6) is forecast at Month 8 relating to the following:

- **Waste Management Services - £5.107m pressure (Month 6 £2.634m)**

The financial projections have been revised following a detailed review at Month 8 and have been increased by a net £2.473m, representing £4.000m to reflect the on-going service pressures on employees and operational costs following the completion of the wheeled bin transformation programme – the service improvement plan has been partially successful in mitigating the pressures and this plan will continue to be implemented. The additional costs have been offset by £1.527m of Specific Policy Contingency for the contractual indexation on contracts. It also assumes that the additional landfill tax liabilities following the operational performance difficulties of the Energy from Waste (EfW) facility at Tysley will be met by the external contractors.

A Service Improvement Plan has been developed and is being implemented to stabilise the operational services. 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, reducing agency staff and completing the re-structuring of the back office support.

This base budget pressure is not expected to continue into 2017/18 as financial and service restructuring will be completed. The provisional budget

proposals for 2017/18+ (subject to City Council approval in March 2017) include the allocation of additional base budget resources of £4.500m and adjustments for undeliverable savings. This, combined with the implementation of the new proposed employee contracts from July 2017, will ensure that the substantial pressure in 2016/17 will be managed in 2017/18.

- **Sport and Events - £1.000m pressure (no movement from Month 6)**  
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 20<sup>th</sup> 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.
- **Homelessness - £3.672m pressure (Month 6 £4.672m pressure)**  
The projected pressure of £4.672m at Month 6 has been reduced to £3.672m at Month 8 (reflecting a realignment of the funding of the Housing Options Team). The pressure is entirely a reflection of the external costs for the provision of temporary bed and breakfast accommodation (all the other service budgets for the Hostels, Leased Accommodation and the Housing Options Team are being managed within budget).

It should be noted that there has been a national increase in homelessness of 43% and this national trend is being reflected in Birmingham.

A number of management actions are being implemented including, the completion of the refurbishment programme for hostels (which will provide additional accommodation), working with our partner agencies and registered providers to release more accommodation, converting some existing properties for short term use over three years as temporary accommodation, and establishing a call off contract for external bed and breakfast provision.

These management actions, combined with the allocation of an existing and on-going base budget resource of £3m from 2017/18 (subject to City Council approval in March 2017) will ensure that these pressures do not continue in 2017/18 (these are expected to be minimised in 2017/18).

- **Neighbourhood and Community Services - £1.002m underspend (Month 6 nil)**  
This underspend is primarily a reflection of a realignment of the funding of services, namely the Neighbourhood Advice and Information Service.
- **Other Services - £0.293m underspend (Month 6 £0.022m)**  
The increase in the net underspend on Other Services since Month 6 relates to:

- £0.152m for other service overspends relating to Private Sector Housing and Equalities
- Bereavement Services underspends of £0.300m relating to slippage on the project at Sutton New Hall and savings on capital finance costs
- Other minor underspends of £0.123m

The remaining net underspend of £0.022m are due to the following:

- £0.150m pressure on 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 pressure of £0.152m. These relate to a range of services including Registrars, Coroners and Licensing
- Adult Education Services £0.400m underspend as a result of re-alignment of charges for corporate services
- Other minor overspends of £0.076m

### Savings Programme

Place Directorate is forecasting net savings that are considered not deliverable of £7.414m (Month 6 £7.614m).

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

- **Community Safety and Equalities - £0.922m underachieved (no change from Month 6)**

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.

In addition, a review of the Equalities Team is in progress and a new structure will be implemented in April 2017.

These pressures are not expected to continue in 2017/18 as the savings relating to CCTV and Safer Places will be reinstated in the base budget (subject to City Council approval in March 2017).

- **Neighbourhood and Community Services - £2.072m underachieved (Month 6 £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 underachieved (no movement from Month 6)**

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 - £0.054m underachieved (Month 6 £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 8 (no movement since Month 6).

#### **Base Budget**

The overall forecast year-end base budget financial position is balanced:

#### **Savings Programme**

Economy is reporting a break-even position at Month 8 after agreed corporate mitigations (as reported previously).

### 2.4 Corporate Resources

Corporate Resources is reporting a break-even position on base budget and savings programme (Month 6 break-even position).

#### **Base Budget**

The overall forecast year-end base budget financial position is balanced:

#### **Savings Programme**

Corporate Resources is reporting a break-even position at Month 8.

## 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:

<b>Service</b>	<b>Current Budget £m</b>	<b>Year End Variation Projection £m</b>
Rent/Service Charges (net of Voids)	(283.4)	1.4
Repairs and Maintenance	65.6	(0.8)
Contributions for Capital Investment	75.2	-
Capital Financing Costs	54.8	0.7
Local Office / Estate Services / Equal Pay	87.8	(1.3)
<b>Net Position</b>	-	-

The Month 8 position reflects the completion of a detailed review and the realignment of funding of services, offset by a reduction in the planned debt repayment.

The overall strategy for debt repayment is considered appropriate as this 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 is expected to be significantly higher by 2025/26 compared to the original plans that were established in April 2012).

The HRA Business Plan for 2017+ will be reported to City Council in March 2017 as part of the City Council Business Plan 2017+.

**3. Resource Allocations and Other Corporate Updates**

**3.1 General Policy Contingency**

Commonwealth Games

It was announced by the Leader in October that Birmingham would be developing a bid for the Commonwealth Games in 2026.

The bid will be in two phases. The first is to carry out a technical and financial feasibility study to demonstrate that Birmingham, above all other competing cities in England, has the best technical capability to deliver the requirements of Commonwealth Games England, and to confirm that the cost benefit analysis makes the case for Birmingham, the West Midlands and Central Government to invest in the project. This initial piece of work will cost £0.170m. The Council has received a contribution of £0.050m from the Local Enterprise Partnership (LEP). It is proposed to fund the balance of £0.120m from Policy Contingency.

If approved, there would be an unallocated balance on the General Policy Contingency of £2.650m.

**3.2 Other Corporate Mitigations**

Further corporate mitigations of £9.417m have been identified as part of this report. This relates to £4.418m for Treasury Management as a result of interest savings arising from lower than budgeted interest rates and £2.030m receipts from the sale of deferred NEC revenue assets (further detail will be available in the Quarter 3 Capital and Treasury report). There is also £1.028m relating to a dividend declared by the Airport and £1.941m underspending on Specific Policy Contingency following a detailed review of commitments.

## 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	(0.135)	14.453	0.242	0.895	1.137
Older Peoples Services	83.668	22.093	105.761	(0.814)	1.874	1.060
Persons with No Recourse to Public Funds	0.104	0.000	0.104	0.012	0.000	0.012
Adults with a Physical Disability	22.613	0.900	23.513	2.906	1.537	4.443
Service Strategy	68.649	(11.643)	57.006	1.176	2.355	3.531
Adults with a Learning Disability	90.765	(2.045)	88.721	6.164	6.683	12.847
Housing Strategy	1.952	(0.850)	1.102	0.000	0.000	0.000
Other Adult Services	3.425	2.445	5.870	0.907	0.171	1.078
Supporting People	24.666	(0.024)	24.642	(2.153)	0.800	(1.353)
Public Health	(0.006)	0.006	0.000	0.000	0.000	0.000
<b>Subtotal Adults</b>	<b>310.425</b>	<b>10.746</b>	<b>321.171</b>	<b>8.440</b>	<b>14.315</b>	<b>22.755</b>
Education and Skills	53.974	11.906	65.880	0.711	0.000	0.711
Schools Budgets	(143.014)	(13.428)	(156.442)	0.000	0.000	0.000
Commissioning & Performance	4.117	(0.996)	3.121	0.000	0.000	0.000
Children With Complex Needs	104.497	1.925	106.422	2.138	2.853	4.991
Early Help & Childrens Soc Care	152.064	1.827	153.891	(3.685)	0.000	(3.685)
Business Support	21.065	1.063	22.128	0.229	0.088	0.317
Accounting Adjustment/MRP Component of Contract Payments	(6.491)	0.000	(6.491)	0.000	0.000	0.000
<b>Subtotal Children</b>	<b>186.212</b>	<b>2.297</b>	<b>188.509</b>	<b>(0.609)</b>	<b>2.941</b>	<b>2.332</b>
Health	(28.539)	0.000	(28.539)	0.000	28.400	28.400
<b>Subtotal Health</b>	<b>(28.539)</b>	<b>0.000</b>	<b>(28.539)</b>	<b>0.000</b>	<b>28.400</b>	<b>28.400</b>
<b>People Directorate Total</b>	<b>468.098</b>	<b>13.043</b>	<b>481.141</b>	<b>7.831</b>	<b>45.656</b>	<b>53.487</b>
Community Sports & Events	6.916	0.075	6.991	1.000	0.400	1.400
Fleet and Waste Management	52.041	(0.143)	51.898	5.107	4.366	9.473
Parks and Nature Conservation	14.424	(0.179)	14.245	0.000	0.256	0.256
Bereavement Services	(2.782)	0.007	(2.774)	(0.300)	0.000	(0.300)
Markets	(1.908)	(0.087)	(1.995)	0.150	0.150	0.300
Business Support	2.479	(0.007)	2.472	0.000	(0.600)	(0.600)
Equalities, Cohesion & Safety	0.217	0.489	0.705	0.078	0.622	0.700
Engineering & Resilience Services	0.292	0.309	0.600	0.000	0.000	0.000
Regulatory Services	5.393	0.138	5.531	0.252	0.448	0.700
Private Sector Housing	0.098	(0.524)	(0.426)	0.150	0.300	0.450
Neighbourhood Community Services	12.134	1.905	14.039	(1.002)	2.072	1.070
Birmingham Adult Education	0.227	(0.119)	0.108	0.000	0.000	0.000
Central Support Costs	11.210	2.035	13.245	(0.623)	(0.600)	(1.223)
Culture & Visitor Economy	33.099	(0.081)	33.018	0.000	0.000	0.000
City Centre Management	0.007	(0.002)	0.004	0.000	0.000	0.000
Housing Options	2.877	0.011	2.887	3.672	0.000	3.672
Accounting Adjustment/MRP Component of Contract Payments	(2.625)	0.000	(2.625)	0.000	0.000	0.000
<b>Place Directorate Total</b>	<b>134.096</b>	<b>3.828</b>	<b>137.924</b>	<b>8.484</b>	<b>7.414</b>	<b>15.898</b>
Development Management Services	4.250	4.136	8.386	0.000	0.000	0.000
Planning & Regeneration	4.588	(0.135)	4.453	0.000	0.000	0.000
Highways Services	33.041	2.737	35.778	(0.500)	0.000	(0.500)
Transportation and Connectivity	49.146	0.361	49.507	0.357	0.000	0.357
Shelforce	(0.101)	0.006	(0.094)	0.094	0.000	0.094
Employment Services	1.117	4.490	5.606	0.049	0.000	0.049
GBSLEP Executive	0.226	0.005	0.231	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
<b>Economy Directorate Total</b>	<b>59.947</b>	<b>11.600</b>	<b>71.547</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

## 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	1.370	8.203	0.000	0.000	0.000
Birmingham Audit	2.377	0.026	2.403	0.000	0.000	0.000
Elections Office	1.732	0.008	1.741	0.000	0.000	0.000
Legal & Democratic Services	5.822	0.097	5.918	0.000	0.000	0.000
Shared Services Centre	2.198	0.046	2.244	0.000	0.000	0.000
Business Transformation Legacy Costs	39.267	(0.777)	38.491	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	0.037	1.745	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)	0.023	(0.608)	0.000	0.000	0.000
Business Loans & Other Investments	(0.727)	0.976	0.249	0.000	0.000	0.000
<b>Subtotal Finance &amp; Legal</b>	<b>30.829</b>	<b>1.378</b>	<b>32.207</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Corporate Strategy	(0.096)	0.288	0.192	0.000	0.000	0.000
Procurement	(1.162)	0.161	(1.002)	0.000	0.000	0.000
Human Resources	7.437	1.504	8.941	0.000	0.000	0.000
Revenues & Benefits Division	(2.548)	(0.854)	(3.402)	0.000	0.000	0.000
Core ICT	(9.308)	4.401	(4.908)	0.000	0.000	0.000
Customer Services	8.629	0.431	9.060	0.000	0.000	0.000
<b>Subtotal Integrated Support Services and Change</b>	<b>2.952</b>	<b>5.930</b>	<b>8.881</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Birmingham Property Services	(1.337)	0.677	(0.661)	0.000	0.000	0.000
Major Projects	0.000	0.055	0.055	0.000	0.000	0.000
<b>Subtotal Major Projects</b>	<b>(1.337)</b>	<b>0.731</b>	<b>(0.606)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Corporate Resources Total</b>	<b>32.443</b>	<b>8.039</b>	<b>40.482</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Total Directorate Spending</b>	<b>694.584</b>	<b>36.510</b>	<b>731.094</b>	<b>16.315</b>	<b>53.070</b>	<b>69.385</b>
Policy Contingency	54.469	(30.216)	24.253	0.000	0.000	0.000
Other Corporate Items	86.228	(7.294)	79.934	(9.417)	(22.796)	(32.213)
<b>Centrally Held Total</b>	<b>140.696</b>	<b>(37.510)</b>	<b>104.187</b>	<b>(9.417)</b>	<b>(22.796)</b>	<b>(32.213)</b>
Proposed Transfers to / (from) reserves				0.000	0.000	0.000
<b>Net Budget Requirement</b>	<b>835.281</b>	<b>0.000</b>	<b>835.281</b>	<b>6.898</b>	<b>30.274</b>	<b>37.172</b>
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000

Policy Contingency Month 8 Monitoring to 30th November 2016

	Original Budget 2016/17	Approvals / Adjustments in Voyager	Revised Budget 2016/17	Approvals / Allocations not yet in Voyager as at 30th November	Proposals awaiting approval at 30th November	Proposed included within Month 8 report	Remaining Contingency if proposals approved
	£'000	£'000	£'000	£'000	£'000	£0	£'000
Redundancy Costs			0				0
Car Park Closure Resources	350	(98)	252	(252)			0
Carbon Reduction	1,020		1,020			(128)	892
Inflation Allowance	15,641	(11,154)	4,487		(1,527)	(1,813)	1,147
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	(1,262)			3,000
Combined Authority	500		500		(500)		0
<b>Subtotal Specific Contingency</b>	<b>49,945</b>	<b>(28,674)</b>	<b>21,271</b>	<b>(1,514)</b>	<b>(2,027)</b>	<b>(1,941)</b>	<b>15,789</b>
General Contingency	4,524	(1,542)	2,982	(212)		(120)	2,650
<b>Total Contingency</b>	<b>54,469</b>	<b>(30,216)</b>	<b>24,253</b>	<b>(1,726)</b>	<b>(2,027)</b>	<b>(2,061)</b>	<b>18,439</b>

**Directorate Savings Programme – Position at Month 8**

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 - Month 6 £m	Savings not deliverable - Month 4 (after new proposals) £m	Movement from Month 4 £m
People	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	0.000	0.000
	Reduction in Adult Running Costs.	1.111	1.111	0.000	0.000	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	0.000	0.000
	Adults and Communities Transformation programme.	10.631	0.000	0.000	0.000	1.350	9.281	7.686	6.686	2.595
	Joint Adults and Children's approach to transitions	2.000	0.000	0.000	0.000	0.000	2.000	2.000	2.000	0.000
	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	20.000	15.400	4.600
	Better Care Fund	8.400	0.000	0.000	0.000	0.000	8.400	8.400	0.000	8.400
	Public Health – Commissioning.	1.250	1.250	0.000	0.000	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	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	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	0.000	2.463	1.388	1.388	1.075
	Assistive Technology	1.600	0.800	0.000	0.000	0.000	0.800	0.800	0.800	0.000
	Further reduction in Younger Adults Care Packages (additional support).	1.068	0.000	0.000	0.000	0.000	1.068	1.068	1.068	0.000
	Further reduction in Younger Adults Care Packages (BAU).	7.638	0.000	0.000	0.000	0.000	7.638	7.638	7.638	0.000
	Expansion of Internal Services - Shared Lives	3.492	0.000	0.000	0.000	0.000	3.492	3.492	3.492	0.000
	Changes to Internal Services - Home Care Enablement	2.530	0.000	0.000	0.000	0.000	2.530	2.530	2.530	0.000
	Internal Care Review - Home Care Enablement.	1.500	0.000	0.000	0.000	0.000	1.500	1.500	1.500	0.000
	Abatement of Younger Adults Savings	(15.000)	0.000	0.000	0.000	0.000	(15.000)	(15.000)	(15.000)	0.000
	Public Health. Recommissioning of contracts and change of specifications for 'lifestyle services	1.200	0.000	0.000	0.000	1.200	0.000	0.000	0.000	0.000
	Other	(1.145)	(5.319)	0.000	0.100	2.590	1.484	0.902	0.830	0.654
<b>People Total</b>		<b>61.662</b>	<b>8.712</b>	<b>0.000</b>	<b>1.154</b>	<b>6.140</b>	<b>45.656</b>	<b>42.404</b>	<b>28.332</b>	<b>17.324</b>
Place	Discontinue subsidies Non Framework Contract at Health and Wellbeing Centres.	1.410	1.010	0.000	0.000	0.000	0.400	0.400	0.400	0.000
	Improving efficiencies. We want to make sure that all services have clear plans regarding how they spend money on workforce costs.	2.320	2.320	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Library of Birmingham/ Strategic Library Services. This is the full year effect of a saving identified in 2015/16	1.800	1.800	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Markets	1.000	0.850	0.000	0.000	0.000	0.150	0.150	0.150	0.000
	Pest Control	1.300	1.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	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	1.500	0.000
	SN7 Reduce Reuse Recycle - Reduce failures/failed waste collections.	3.082	1.400	0.000	0.000	0.000	1.682	1.682	1.682	0.000
	Other	12.916	8.760	0.024	0.250	0.200	3.682	3.882	4.332	(0.650)
<b>Place Total</b>		<b>25.328</b>	<b>17.440</b>	<b>0.024</b>	<b>0.250</b>	<b>0.200</b>	<b>7.414</b>	<b>7.614</b>	<b>8.064</b>	<b>(0.650)</b>

**Appendix 3**

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 - Month 6 £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
<b>Economy Total</b>		<b>7.666</b>	<b>1.563</b>	<b>0.000</b>	<b>5.639</b>	<b>0.464</b>	<b>0.000</b>	<b>0.000</b>
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
	Human Resources	1.200	0.000	0.000	0.000	1.200	0.000	0.000
	Integrated Support Services restructure	3.200	0.000	0.000	3.200	0.000	0.000	0.000
<b>Corporate Resources Total</b>		<b>28.436</b>	<b>10.522</b>	<b>0.000</b>	<b>15.561</b>	<b>2.353</b>	<b>0.000</b>	<b>0.000</b>
Cross Cutting	Other	0.146	0.146	0.000	0.000	0.000	0.000	0.000
<b>Cross Cutting Total</b>		<b>0.146</b>	<b>0.146</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>		<b>123.238</b>	<b>38.383</b>	<b>0.024</b>	<b>22.604</b>	<b>9.157</b>	<b>53.070</b>	<b>50.018</b>

Savings not deliverable - Month 4 (after new proposals) £m	Movement from Month 4 £m
0.000	0.000
1.250	(1.250)
0.000	0.000
<b>1.250</b>	<b>(1.250)</b>
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.290	(0.290)
<b>0.290</b>	<b>(0.290)</b>
0.000	0.000
0.000	0.000
<b>37.936</b>	<b>15.134</b>

MONTH 6 123.238 37.803 0.024 22.604 12.789 50.018

Notes:

1. Corporate mitigations of £22.796m have been identified against the Savings Programme. These would result in total net savings not deliverable of £30.274m.

**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 1<sup>st</sup> October 2016 to 30<sup>th</sup> November 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 £0.461m, which Members are asked to note.

<b>Age analysis</b>	Up to 2010/11	2011/12 – 13/14	2014/15 -16/17	<b>Total</b>
	£m	£m	£m	£m
Benefit Overpayments	0.010	0.072	0.379	0.461
<b>Total</b>				<b>0.461</b>

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 £0.997m as detailed in Section (c) of this Appendix. Further information in respect of these is available on request.

In 2016/17, from 1<sup>st</sup> October 2016 to 30<sup>th</sup> November 2016, further items falling under this description in relation to Council Tax and Business Rates have been written off under delegated authority. The table below details the total approved gross value of these amounts written off of £3.071m, which Members are asked to note.

Age analysis	Up to 2010/11	2011/12 - 13/14	2014/15 -16/17	<b>Total</b>
	£m	£m	£m	<b>£m</b>
Council tax	1.979	-	-	<b>1.979</b>
Business rates	0.535	0.557	-	<b>1.092</b>
<b>TOTAL</b>	<b>2.514</b>	<b>0.557</b>	-	<b>3.071</b>

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) Business Rates due for period 1/4/09-6/12/09 - 6004458933	37,130.72
2	Liability Period(s)/Account Ref Number(s) Business Rates due for period 1/4/10-31/3/11 – 6003278742	33,973.47
3	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/04/11-25/08/11 - 6004220675	27,150.97
4	Liability Period(s)/Account Ref Number(s) Business Rates due for period 05/08/11-20/03/12 - 6004789353	33,768.19
5	Liability Period(s)/Account Ref Number(s) Business Rates due for period 08/07/11-27/05/12 - 6004820722	49,648.38
6	Liability Period(s)/Account Ref Number(s) Business Rates due for period 27/9/10-22/9/11 – 6004619236	29,359.66
7	Liability Period(s)/Account Ref Number(s) Business Rates due for period 7/1/11-28/10/11 – 6004642293	47,052.77
8	Liability Period(s)/Account Ref Number(s) Business Rates due for period 29/3/11-30/10/12 – 6004681810	52,153.45
9	Liability Period(s)/Account Ref Number(s) Business Rates due for period 24/11/11-12/02/14 – 6004870824	27,062.62
10	Liability Period(s)/Account Ref Number(s) Business Rates due for period 27/03/12-18/07/13 – 6004935373	29,227.36
11	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 01/02/13-22/10/13 – 6004988065 - £39,223.56 Property 2 - Business Rates due for period 01/02/13-22/10/13 – 6005007265 - £5,436.43	44,659.99
12	Liability Period(s)/Account Ref Number(s) Business Rates due for period 30/7/11-22/12/11 – 6004748218 - £258.43 17/6/11-22/12/11 – 6004688037 - £2,668.98 31/5/11-22/12/11 – 6004685016 - £4,691.42 1/4/11-22/12/11 – 6004622820 - £2,595.58 1/4/11-22/12/11 – 6004585668 - £2,734.43 1/4/11-22/12/11 – 6004544921 - £3,362.33 1/4/11-6/7/11 – 6004577455 - £809.92 1/4/11-22/12/11 – 6004522427 - £3,424.38 1/4/11-22/12/11 – 6004907617 - £5,362.28 1/4/11-22/12/11 – 6004405990 - £4,575.95 1/4/11-22/12/11 – 6004443138 - £1,569.15 1/4/11-22/12/11 – 6004233952 - £1,732.16	184,005.60

	1/4/11-22/12/11 – 6004350514 - £3,015.21 1/4/12-10/6/13 – 6005011512 - £8,594.94 30/12/11-10/6/13 – 6004799664 - £9,575.05 23/12/11-10/6/13 – 6004799982 - £13.48 23/12/11-10/6/13 – 6004799880 - £7,388.20 23/12/11-10/6/13 – 6004799879 - £4,215.56 23/12/11-10/6/13 – 6004799857 - £3,814.79 23/12/11-10/6/13 – 6004799846 - £11,228.77 23/12/11-10/6/13 – 6004799835 - £8,388.45 23/12/11-10/6/13 – 6004799824 - £6,788.88 23/12/11-10/6/13 – 6004799813 - £11,228.77 23/12/11-10/6/13 – 6004799799 - £8,223.10 23/12/11-10/6/13 – 6004799788 - £6,454.92 23/12/11-10/6/13 – 6004799755 - £22,184.55 23/12/11-10/6/13 – 6004799733 - £13,065.56 23/12/11-10/6/13 – 6004799675 - £8,223.10 23/12/11-10/6/13 – 6004799653 - £4,250.76 23/12/11-10/6/13 – 6004907639 - £13,566.50	
13	Liability Period(s)/Account Ref Number(s) Business Rates due for period 28/04/12-19/03/13 – 6004854022	37,780.97
14	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 18/01/13-12/05/14 – 6004986149 - £22,649.47 Property 2 - Business Rates due for period 19/01/13-11/04/14 – 6004981677 - £11,421.68	34,071.15
15	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/4/11-15/5/12 – 6004362172 – £31,984.38 Business Rates due for period 16/5/12-16/7/13 – 6004872762 – £34,882.99	66,867.37
16	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 08/10/13-29/09/14– 6005158649 - £19,690.73 Property 2 - Business Rates due for period 18/03/14-12/10/14 – 6005226044 - £11,126.90	31,087.63
17	Liability Period(s)/Account Ref Number(s) Business Rates due for period 16/03/14-15/02/15 - 6005239161	49,003.67
18	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/04/14-04/05/15 – 6005029758	28,674.76
19	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/12/14-20/10/15 - 6005328363	39,074.22
20	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 20/2/14-18/8/14 – 6005228299 - £14,707.00 Property 2 - Business Rates due for period 12/8/14-23/1/15 – 6005372876 - £20,917.48	35,624.48
21	Liability Period(s)/Account Ref Number(s) Business Rates due for period 21/10/10-3/10/11 – 6004647538	30,265.04
22	Liability Period(s)/Account Ref Number(s) Business Rates due for period 04/03/15-25/09/15 – 6005428175	49,813.26
	<b>TOTAL</b>	<b>997,455.73</b>

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	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Total	No of Debtors
Housing Benefit debts written off under delegated authority	£3,030	£96	£206	£2,052	£72	£3,875	£26,738	£10,292	£35,344	£109,624	£132,636	£136,584	£460,549	790
<b>TOTAL</b>	£3,030	£96	£206	£2,052	£72	£3,875	£26,738	£10,292	£35,344	£109,624	£132,636	£136,584	£460,549	790

Debt Size	Small		Medium		Large	Total	
Cases	>£1,000	Cases	£1,001-£5,000	Cases	£5,000-£25,000	Cases	
679	£165,835	103	£215,562	8	£79,152	790	£460,549

**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
Council tax written off under delegated authority	-	£853,321	£566,398	£271,366	£288,022	-	-	-	-	-	-
Business rates written off under delegated authority	£65,734	£25,946	£62,180	£162,817	£218,545	£239,959	£316,788	-	-	-	-
<b>TOTAL</b>	<b>£65,734</b>	<b>£879,267</b>	<b>£628,578</b>	<b>£434,183</b>	<b>£506,567</b>	<b>£239,959</b>	<b>£316,788</b>	-	-	-	-

Total number of council tax debts: 5,777  
 Total number of business rates debts: 414

**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	£ 1,285,235	3,573	£ 693,872	431	-	-	£ 1,979,107	4,004
Business rates written off under delegated authority	£ 41,321	92	£ 265,331	103	£ 785,317	80	£ 1,091,969	275
<b>TOTAL</b>	£ 1,326,556	3,665	£ 959,203	534	£ 785,317	80	£ 3,071,076	4,279