

CORPORATE REVENUE BUDGET MONITORING REPORT 2016/17 MONTH 10

(up to 31st January 2017)

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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 £3.669m in the base budget delivery at year-end and £31.724m of savings that are not deliverable at year end after corporate mitigations, giving combined pressures and undeliverable savings of £35.393m at year end. This is a net decrease of £1.779m since Month 8. The overall position is summarised in Table 1.
- 1.3 There are three main changes since Month 8. There is a reduction of £1.586m in People Directorate due to continuing mitigations identified by the Directorate Management Team and £0.807m increased pressures relating largely to Acivico in Corporate Resources (as highlighted in Section 2). This has been offset by £1.000m of further Corporate Mitigations (as highlighted in Section 3 of the report).
- 1.4 As has been recognised in previous budget monitoring reports to Cabinet, there has been an exceptional level of challenge this year and the position has received 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.
- 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.
- 1.6 A review of the position on each of the savings initiatives is undertaken each month, and the overall Directorate position at Month 10 is summarised for the City Council in Table 2 (and detailed on a Directorate basis in Appendix 3). After mitigations, £91.514m (74.3%) of the required savings total of £123.238m are on course to be delivered.
- 1.7 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 10	Month 9	Month 8	Movement	Month 10	Month 9	Month 8	Movement	Month 10	Month 9	Month 8	Movement
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
People Directorate	482.049	4.795	6.370	7.831	(3.036)	47.106	46.306	45.656	1.450	51.901	52.676	53.487	(1.586)
Place Directorate	137.732	8.484	8.484	8.484	0.000	7.414	7.414	7.414	0.000	15.898	15.898	15.898	0.000
Economy Directorate	71.724	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Corporate Resources	41.004	0.807	0.000	0.000	0.807	0.000	0.000	0.000	0.000	0.807	0.000	0.000	0.807
Sub-total Directorates	732.509	14.086	14.854	16.315	(2.229)	54.520	53.720	53.070	1.450	68.606	68.574	69.385	(0.779)
Policy Contingency	22.043	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other Corporate Items	80.729	(10.417)	(9.417)	(9.417)	(1.000)	(22.796)	(22.796)	(22.796)	0.000	(33.213)	(32.213)	(32.213)	(1.000)
City Council General Fund	835.281	3.669	5.437	6.898	(3.229)	31.724	30.924	30.274	1.450	35.393	36.361	37.172	(1.779)
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Table 2 - Summary of Directorate Savings Programme delivery

	Position as at Month 10 £m	Position as at Month 9 £m	Position as at Month 8 £m
Actions in place to fully achieve savings (in line with Policy Decision)	43.533	38.283	38.383
Actions in place to fully achieve savings (new Policy Decision required)	0.696	0.488	0.024
Actions in place to achieve savings in year only	24.316	24.524	22.604
Actions in place but may be some risk to delivery	0.173	6.223	9.157
Savings not deliverable	54.520	53.720	53.070
Total Directorate Savings Programme	123.238	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 an overspend of £51.901m (Month 8 £53.487m). This is made up of pressures of £4.795m (Month 8 £7.831m) on the base budget and £47.106m (Month 8 £45.656m) of net savings deemed to be not deliverable in 2016/17.

The decrease of £1.586m since Month 8 arises as the Directorate management continues to identify mitigations for the financial position. These include delaying recruitment in less critical areas, increasing the amounts charged to capital and reduction in the overall cost of Children's Supported Accommodation Care Packages. These have more than offset the continued pressure on Adult Care Packages, one off charges relating to bad debts and pension fund strain.

Base Budget

The base budget pressure of £4.795m forecast at Month 10 (Month 8 £7.831m) relates to the following:

Adults - £6.030m pressure (Month 8 £8.440m pressure)

- **Adult Social Care Packages - £8.401m pressure (Month 8 £9.405m pressure)**

Despite the continued demographic pressures on the service, the position has improved by £1.004m from that reported in month 8. This relates mainly to the ongoing review of existing and new clients in Younger Adults to reduce the overall costs of care.

However, the underlying trends of assessed need continue to rise. Numbers of service users supported following hospital discharges is also increasing.

The forecast does not make any allowance for further growth in the number of packages beyond that already being provided. The Directorate has implemented a number of actions during the year to mitigate the pressures which have made a positive contribution to the net reduction. These include:

- 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

The impact of these mitigations has been built into the forecasts.

Further initiatives are set out in the Financial Plan 2017+.

- **Assessment and Support Planning - Deprivation of Liberty Safeguards**
The latest forecast reflects the additional costs of £1.800m, an increase of £0.300m compared to Month 8. As agreed in the Month 2 Corporate Revenue Monitoring report, this pressure will be met corporately.
- **Business Change - £1.621m underspend (Month 8 £0.936m underspend)**
The major variation arises from delays in the recruitment of staff (£0.800m). There have also been further savings of £0.821m in supplies and services. This should not adversely affect the 2017/18 financial position.
- **Other net variations - £0.750m underspend (Month 8 £0.029m underspend)**
This mainly relates to reductions in the use of agency staff, employee costs, and other non-care contracts. There are increased pressures that have arisen due to higher than anticipated increases in the bad debt provision and pension fund strain payments. In order to mitigate these and other cost pressures, the Directorate has reviewed expenditure on equipment and adaptations to assist service users and has determined that a higher proportion can be charged to capital.

Children - £1.235m underspend (Month 8 £0.609m underspend)

- **Education Service Grant (ESG) - £0.711m pressure (no change from Month 8)**
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 - £4.166m underspend (Month 8 £3.685m underspend)**
There is a forecast underspend of £0.741m on staffing budgets within the Family Support Service due to vacancies held pending the service implementing a revised structure and £0.397m underspend on employee budgets for the five children's homes that have now transferred to an external provider. In addition there is an underspend of £0.168m due to lower than expected costs for the repairs and maintenance of children's homes prior to transfer to the 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 £1.485m 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 £0.329m.

There has been a reduction in the overall cost of supported accommodation care packages of £0.375m.

The extension of the Department of Education Interagency funding scheme for adoption placements to March 2017 will enable additional income of £0.259m to be claimed for eight cases which meet the specific eligibility criteria.

There have been a number of other minor underspends across several services totalling £0.119m.

These have been offset by pressures relating mainly to:

- Secure Remand beds with additional costs of £0.455m 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 £0.712m relating to accommodation and support to No Recourse to Public Fund families.
- An increase in legal services costs of £0.200m due to several high cost cases requiring counsel input including one Deprivation of Liberty Case.

- **Travel Assist - £1.977m pressure (Month 8 £2.138m pressure)**

This pressure is composed of:

a) A forecast budget pressure of £0.760m on pupil guides arising from increased demand for Guiding hours, and increase of casual cover for additional routes not covered by permanent Guides

b) A forecast overspend of £1.217m on contract hire. This is a reduction of £0.161m from Month 8. The overspend is primarily attributable to increase in contractors rates, and increases in the number of pupils being transported to settings outside the authority and an increase in numbers of high cost pupils. However, this increase is now being reduced by management interventions.

- **Other net variations- £0.243m pressure (Month 8 £0.227m 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.

Savings Programme

People Directorate are forecasting net savings not deliverable of £47.106m (Month 8 £45.656m).

The explanations are as follows:

Adults - £15.765m underachieved (Month 8 £14.315m)

- **Adult Care Packages - £12.611m underachieved (Month 8 £11.161m)**

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. This has increased since Month 8 due to higher than anticipated costs mainly arising from complex hospital discharges.

- **Supporting People (SP)- balanced position (no movement since Month 8)**

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 (no movement since Month 8)**

- Enablement £1.500m underachieved (no movement from Month 8): 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 (no movement from Month 8): Cabinet on 13th 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 8): 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 underachieved (no movement from Month 8): 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 8): 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 although the migration to an alternative provider is still expected to be concluded before the end of March.
- **Other mitigations – £0.792m overachieved (no movement since Month 8)**
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 8)

The 2016/17 Budget included proposals for savings arising from Health and Social Care integration, including through the Government's Better Care Fund programme. As reported in Month 6 and Month 8, the position across the health and care system means that this saving will not be delivered.

Children - £2.941m underachieved (no movement since Month 8)

- **Travel Assist - £2.853m underachieved (no movement since Month 8)**
An approach was initially identified that would involve three implementation phases. However it has been accepted that full delivery is not achievable in 2016/17 due to over optimistic assumptions.
- 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.

- **Unattached Playing Fields - £0.088m underachieved (no movement since Month 8)**

Progress against the £0.268m 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 savings shortfall being forecast at £0.088m.

- **Private Finance Initiative (PFI) / Building Schools for the Future (BSF) - balanced position (no movement since Month 8)**

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 8), 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.

Base Budget

A base budget pressure of £8.484m (no movement from Month 8) is forecast relating to the following:

- **Waste Management Services - £5.107m pressure (no movement from Month 8)**

There is a forecast pressure of £5.107m on Waste Management Services. The forecast 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 (a further reduction of 30 staff has been implemented) and completing the restructuring 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 Financial Plan 2017+ includes 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 8)**

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.

- **Homelessness - £3.672m pressure (no movement from Month 8)**

The pressure is 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 55% between December 2010 and September 2016 as reported by the Department for Communities and Local Government in December 2016. 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.

The projected overspend on temporary accommodation has been reduced further, but this has been offset by additional provisions for non-collection of income and housing benefit.

These management actions, combined with the allocation of an existing and on-going base budget resource of £3m from 2017/18 will ensure that these pressures do not continue in 2017/18.

- **Neighbourhood and Community Services - £1.002m underspend (no movement from Month 8)**

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 (no movement from Month 8)**

The increase in the net underspend on Other Services since Month 8 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 is 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. There is some potential for this pressure to be mitigated by the year end based on the introduction of new income generating services for the Registrar Service and this will be confirmed in the Outturn Report
- Adult Education Services £0.400m underspend as a result of re-alignment of charges for corporate services
- Other minor overspends of £0.076m

In addition, it should be highlighted that a Public Enquiry in relation to the 1974 Birmingham pub bombings is now underway. The estimated costs are difficult to quantify and the initial estimates indicate a potential expenditure of up to £0.500m. National funding for this is being pursued and the outcomes will be reported as soon as these are known and any implications on the Council's finances.

Savings Programme

Place Directorate is forecasting net savings that are considered not deliverable of £7.414m (no movement from Month 8).

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

- **Community Safety and Equalities - £0.922m underachieved (no change from Month 8)**

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 have been reinstated in the base budget.

- **Neighbourhood and Community Services - £2.072m underachieved (no movement from Month 8)**

This relates primarily to the Community Libraries Services due to delays in the development of a new operational model. Detailed model design involving a range of stakeholders and best practice authorities was carried out and a full period of consultation has meant that the savings could not be delivered by April 2016. However, the engagement process enabled cabinet to adopt a model that will deliver the savings in a full year of operation and

staffing numbers have also been reduced to the levels required going forward.

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. It should be noted that the new operating models for these services have now been approved and the implementation is well advanced, particularly for Neighbourhood Offices and Community Libraries and these pressures are unlikely to continue in 2017/18

- **Waste Management Services - £4.366m underachieved (no movement from Month 8)**

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 on 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 (no movement from Month 8)**
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.

2.3 Economy

Economy is forecasting a break-even position at Month 10 (no movement since Month 8).

Base Budget

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

The Month 10 position includes an estimated surplus of £1.000m within Highways. In previous months to be prudent only £0.500m had been included in forecasting the year end position. However at month 10 the position is reasonably certain. It is proposed that £0.385m is transferred to reserves to partly fund known Pension Fund Strain (PFS) liabilities due in future years, currently totalling £0.396m. This approach will enable the Directorate to clear all known PFS pressures prior to implementation of the Economy Future Operating Model in 2017/18, which will bring with it additional PFS pressures as yet unknown. The balance of £0.615m will be utilised to mitigate other pressures across the Directorate.

Savings Programme

Economy is reporting a break-even position at Month 10 after agreed corporate mitigations (as reported previously).

2.4 Corporate Resources

Corporate Resources is reporting a pressure of £0.807m (break-even at Month 8) on base budget and break-even position on savings programme (no movement from Month 8).

Base Budget

A base budget pressure of £0.807m (break-even at Month 8) is forecast at Month 10.

Acivico- £0.807m pressure (Month 8 break-even)

The pressure relates to the following:

- Acivico surplus target £0.747m pressure
 - Design, Consultancy & Facilities Management (DCFM) - The service is expected to break-even and therefore not be able to return the targeted surplus of £0.500m to the Council. A substantial reason has been the loss of fees on capital projects.
 - Birmingham City Laboratories – the service is forecasting a loss of £0.060m, which is materially due to the change in contracting arrangements for asbestos work made by the Housing Service. Managers continue to seek alternative work to mitigate this loss
 - Building Consultancy – A pressure of £0.080m is anticipated due to additional expenditure on safety at sports grounds
 - Security Services –There have been agency costs incurred for sickness absence and additional administration costs, resulting in a pressure of £0.107m
- Highbury Hall £0.060m pressure – This property held in Trust by the Council incurs running, repairs and maintenance costs for which no budget exists within the Council. Contributions to these costs are received from Acivico who occupy part of the premises to provide an events and catering service, but the remaining costs relate to those unoccupied or general ownership costs

Savings Programme

Corporate Resources is reporting a break-even position at Month 10.

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 budget 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)	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)
Net Position	-	-

The Month 10 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+ was reported to City Council in March 2017 as part of the City Council Financial Plan 2017+.

3. Resource Allocations and Other Corporate Updates

3.1 General Policy Contingency

Birmingham Museum and Art Gallery (BMAG)

Cabinet is asked to approve an allocation of up to £0.500m to support development work on the capital proposals for the Birmingham Museum and Art Gallery, delegated to the Assistant Director Culture & Visitor Economy. This work will form an integrated part of the Council's project for the redevelopment of the Council House complex, to secure economies of scale and enable the management of interdependencies and will be managed through the Council House Works Project Board. It will be delivered by the Council as part of its preparation for making a bid to the Heritage Lottery Fund.

After taking account of the above, there would be an unallocated balance on the General Policy Contingency of £2.299m.

3.2 Other Corporate Mitigations

Further mitigations of £1.000m have been identified as part of this report. This relates to Treasury Management as a result of slippage of the Capital Programme into 2017/18 and a reduction in the long term borrowing requirement.

3.3 Collective Investment Fund (CIF)

A fund of £70m was approved for investment in land and property opportunities across the West Midlands, to be drawn down as required following each approved investment. However, in the event that not all authorities agree to participate, the size of the fund will be scaled back accordingly, with the result that any liability for the City Council will be capped at £10m. During this time, no investment opportunities will be sought in a non-participating area. No other changes to the decision of 22nd March 2017 Cabinet are required.

4. 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 income is £289.8m in 2016/17. In addition, the Council collects the precepts on behalf of the Fire and Police Authorities. A surplus is forecast for the year of which the Council's share is £5.052m (£3.717m in year plus £1.335m brought forward from 2015/16). This is the same as the position reported at 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 is forecast of which the Council's share is £2.449m. This is an increase of £0.823m compared with the position at Month 6 when a £1.626m deficit was reported. This largely relates to further increasing the provision for appeals.

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 £5.159m (£2.449m in year plus £2.710m brought forward) relating to the Council's share is anticipated.

Taking the position on Council Tax and Business Rates together a total deficit of £0.107m (£5.052m Council Tax surplus less £5.159m Business Rates deficit) relating to the Council's share has been 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 £0.398m compared with the budget. This is an increase of £0.137m on the position previously reported at Month 6.

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
Strategic Director	14.202	(10.983)	(25.319)	0.018	0.000	0.018
Adult Packages of Care	135.492	23.307	158.800	8.401	12.611	21.012
Assessment & Support Planning	35.653	(0.080)	35.572	(0.367)	0.000	(0.367)
Specialist Care Services	39.914	(0.463)	39.451	(0.520)	3.946	3.426
Commissioning Centre of Excellence	45.186	(2.026)	71.699	0.119	0.000	0.119
Business Change	42.660	0.968	43.628	(1.621)	(0.792)	(2.413)
Public Health	(0.006)	0.006	0.000	0.000	0.000	0.000
Subtotal Adults	313.101	10.730	323.831	6.030	15.765	21.795
Education and Skills	53.974	11.940	65.914	0.711	0.000	0.711
Schools Budgets	(143.014)	(13.428)	(156.442)	0.000	0.000	0.000
Commissioning & Performance	(0.000)	0.004	0.003	0.000	0.000	0.000
Children With Complex Needs	104.497	1.925	106.422	1.977	2.853	4.830
Early Help & Childrens Soc Care	153.505	1.718	155.223	(4.166)	0.000	(4.166)
Business Support	21.065	1.063	22.128	0.243	0.088	0.331
Accounting Adjustment/MRP Component of Contract Payments	(6.491)	0.000	(6.491)	0.000	0.000	0.000
Subtotal Children	183.535	3.221	186.757	(1.234)	2.941	1.707
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	468.098	13.951	482.049	4.795	47.106	51.901
Community Sports & Events	6.916	0.064	6.981	1.000	0.400	1.400
Fleet and Waste Management	52.041	(0.235)	51.806	5.107	4.366	9.473
Parks and Nature Conservation	14.424	(0.272)	14.152	0.000	0.256	0.256
Bereavement Services	(2.782)	(0.038)	(2.820)	(0.300)	0.000	(0.300)
Markets	(1.908)	0.001	(1.907)	0.150	0.150	0.300
Business Support	2.479	(1.756)	0.723	0.000	(0.600)	(0.600)
Equalities, Cohesion & Safety	0.217	0.445	0.662	0.078	0.622	0.700
Engineering & Resilience Services	0.292	0.335	0.627	0.000	0.000	0.000
Regulatory Services	5.393	0.285	5.678	0.252	0.448	0.700
Private Sector Housing	0.098	(0.486)	(0.388)	0.150	0.300	0.450
Neighbourhood Community Services	12.134	2.807	14.941	(1.002)	2.072	1.070
Birmingham Adult Education	0.227	(0.089)	0.137	0.000	0.000	0.000
Central Support Costs	11.210	3.396	14.606	(0.623)	(0.600)	(1.223)
Culture & Visitor Economy	33.099	(0.867)	32.231	0.000	0.000	0.000
City Centre Management	0.007	0.021	0.027	0.000	0.000	0.000
Housing Options	2.877	0.026	2.902	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
Place Directorate Total	134.096	3.636	137.732	8.484	7.414	15.898
Development Management Services	4.250	5.048	9.298	0.000	0.000	0.000
Planning & Regeneration	4.588	(0.413)	4.174	(0.063)	0.000	(0.063)
Highways Services	33.041	2.461	35.502	(1.000)	0.000	(1.000)
Transportation and Connectivity	49.049	0.353	49.402	0.905	0.000	0.905
Shelforce	(0.101)	0.001	(0.100)	0.100	0.000	0.100
Employment Services	1.117	4.490	5.606	0.059	0.000	0.059
GBSLEP Executive	0.156	0.005	0.161	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	59.780	11.944	71.724	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	2.632	9.466	0.000	0.000	0.000
Birmingham Audit	2.200	0.027	2.227	0.000	0.000	0.000
Elections Office	1.732	0.019	1.751	0.000	0.000	0.000
Legal & Democratic Services	5.822	0.114	5.936	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	(1.522)	37.746	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
Acivico profit share & managed services	(0.100)	0.024	(0.076)	0.807	0.000	0.807
Business Loans & Other Investments	(0.727)	1.090	0.363	0.000	0.000	0.000
Subtotal Finance & Legal	30.651	2.040	32.691	0.807	0.000	0.807
Corporate Strategy	(1.800)	0.856	(0.944)	0.000	0.000	0.000
Procurement	(1.162)	0.199	(0.963)	0.000	0.000	0.000
Human Resources	7.437	1.451	8.887	0.000	0.000	0.000
Revenues & Benefits Division	(2.548)	(2.395)	(4.942)	0.000	0.000	0.000
Core ICT	(9.034)	4.808	(4.226)	0.000	0.000	0.000
Core ICT	1.774	(0.013)	1.761	0.000	0.000	0.000
Customer Services	8.629	0.864	9.494	0.000	0.000	0.000
Subtotal Integrated Support Services and Change	3.296	5.770	9.067	0.000	0.000	0.000
Birmingham Property Services	(1.337)	0.524	(0.813)	0.000	0.000	0.000
Major Projects	0.000	0.060	0.060	0.000	0.000	0.000
Subtotal Major Projects	(1.337)	0.584	(0.753)	0.000	0.000	0.000
Corporate Resources Total	32.610	8.394	41.004	0.807	0.000	0.807
Total Directorate Spending	694.584	37.925	732.510	14.086	54.520	68.606
Policy Contingency	54.469	(32.426)	22.043	0.000	0.000	0.000
Other Corporate Items	86.228	(7.526)	78.701	(10.417)	(22.796)	(33.213)
Centrally Held Total	140.696	(40.952)	100.744	(10.417)	(22.796)	(33.213)
Proposed Transfers to / (from) reserves				0.000	0.000	0.000
Net Budget Requirement	835.281	(2.027)	833.254	3.669	31.724	35.393
Housing Revenue Account	0.000	0.000	0.000	0.000	0.000	0.000

Policy Contingency Month 10 Monitoring to 31st January 2017

	Original Budget 2016/17	Approvals / Adjustments in Voyager	Revised Budget 2016/17	Approvals / Allocations not yet in Voyager as at 31st January	Proposals awaiting approval at 31st January	Declared underspend at Month 8	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	(12,681)	2,960			(1,813)	1,147
Highways Maintenance	750		750				750
Provision for unachievement of savings	10,750	(750)	10,000	(10,000)			0
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)	0				0
Subtotal Specific Contingency	49,945	(30,701)	19,244	(11,514)	0	(1,941)	5,789
General Contingency	4,524	(1,725)	2,799		(500)		2,299
Total Contingency	54,469	(32,426)	22,043	(11,514)	(500)	(1,941)	8,088

Directorate Savings Programme – Position at Month 10

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 8 £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
	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	0.000	10.631	9.281
	Joint Adults and Children's approach to transitions	2.000	0.000	0.000	0.000	0.000	2.000	2.000
	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
	Better Care Fund	8.400	0.000	0.000	0.000	0.000	8.400	8.400
	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
	Step up of previous Early Years savings.	1.000	1.000	0.000	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	2.463
	Assistive Technology	1.600	0.800	0.000	0.000	0.000	0.800	0.800
	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	7.638
	Expansion of Internal Services - Shared Lives	3.492	0.000	0.000	0.000	0.000	3.492	3.492
	Changes to Internal Services - Home Care Enablement	2.530	0.000	0.000	0.000	0.000	2.530	2.530
	Internal Care Review - Home Care Enablement.	1.500	0.000	0.000	0.000	0.000	1.500	1.500
	Abatement of Younger Adults Savings	(15.000)	0.000	0.000	0.000	0.000	(15.000)	(15.000)
	Public Health. Recommission of contracts and change of specifications for 'lifestyle services'.	1.200	1.200	0.000	0.000	0.000	0.000	0.000
	Other	(1.145)	(2.829)	0.000	0.100	0.000	1.584	1.484
People Total		61.662	13.402	0.000	1.154	0.000	47.106	45.656
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
	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
	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
	Markets	1.000	0.850	0.000	0.000	0.000	0.150	0.150
	Pest Control	1.300	1.300	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
	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	0.450	0.000	3.682	3.682
Place Total		25.328	17.440	0.024	0.450	0.000	7.414	7.414

Savings not deliverable - Month 4 (after new proposals) £m	Movement from Month 4 £m
0.000	0.000
0.000	0.000
0.000	0.000
6.686	3.945
2.000	0.000
15.400	4.600
0.000	8.400
0.000	0.000
0.000	0.000
0.000	0.000
1.388	1.075
0.800	0.000
1.068	0.000
7.638	0.000
3.492	0.000
2.530	0.000
1.500	0.000
(15.000)	0.000
0.000	0.000
0.830	0.754
28.332	18.774
0.400	0.000
0.000	0.000
0.000	0.000
0.150	0.000
	0.000
1.500	0.000
1.682	0.000
4.332	(0.650)
8.064	(0.650)

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 8 £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	0.464	3.139	0.000	0.000	0.000
Economy Total		7.666	1.563	0.464	5.639	0.000	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
	Human Resources	1.200	0.000	0.000	1.200	0.000	0.000	0.000
	Integrated Support Services restructure	3.200	0.000	0.000	3.200	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	2.882	0.208	1.386	0.000	0.000	0.000
Corporate Resources Total		28.436	10.982	0.208	17.073	0.173	0.000	0.000
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	43.533	0.696	24.316	0.173	54.520	53.070

Savings not deliverable - Month 4 (after new proposals) £m	Movement from Month 4 £m
0.000	0.000
0.000	0.000
1.250	(1.250)
1.250	(1.250)
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.000	0.000
0.290	(0.290)
0.290	(0.290)
0.000	0.000
0.000	0.000
37.936	16.584

Notes:

1. Corporate mitigations of £22.796m have been identified against the Savings Programme. These would result in total net savings not deliverable of £31.724m.

1. Write-offs

1.1 Sundry Debt Write-off

- a. Cabinet is requested to approve the writing off of debts greater than £0.025m due to the Council, totalling £0.151m. Section 1.1b details the nature of the debt and the actions undertaken to seek its recovery.

b. Sundry Debt Write-off

Directorate/ Service Area	Invoice Date(s) or Liability period	Amount (£)	Nature of the Debt
People / Adult Social Care Contributions	Mar 07 - Feb 12	£31,101.93	Social care charges for residential care
People / Adult Social Care Contribution	Jul 07 - May 11	£27,104.03	Social care charges for residential care
People / Adult Social Care Contributions	Sep 07 – Mar 10	£25,715.78	Social care charges for residential care
Economy /Birmingham Property Services	Mar 13 to Mar 16	£66,952.60	Commercial Rent Arrears

1.2 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 December 2016 to 31st January 2017, further items falling under this description in relation to Benefit overpayments have been written off under delegated authority. The table overleaf details the total approved gross value of these amounts written off of £0.568m, 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	0.040	0.119	0.409	0.568
Total				0.568

Section 1.2(c) 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 £2.473m as detailed in Section (d) of this Appendix. Further information in respect of these is available on request.

In 2016/17, from 1st December 2016 to 31st January 2017, 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 £2.572m, 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	2.572	-	-	2.572
Business rates	-	-	-	-
TOTAL	2.572	-	-	2.572

Section 1.2(e) of this Appendix gives a more detailed age analysis of overpayments and income written off.

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

Detail	2000-2005/6	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	£16,437	£4,791	£4,951	£4,316	£3,821	£5,443	£7,804	£52,497	£59,240	£95,465	£125,163	£188,270	£568,198	793
TOTAL	£16,437	£4,791	£4,951	£4,316	£3,821	£5,443	£7,804	£52,497	£59,240	£95,465	£125,163	£188,270	£568,198	793

Debt Size	Small		Medium		Large	Total	
Cases	>£1,000	Cases	£1,001-£5,000	Cases	£5,000-£25,000	Cases	
661	£155,612	106	£201,078	26	£211,508	793	£568,198

d. 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 the period 01/12/2013 to 31/05/2015 (6005146627)	£54,814.00
2	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 13/11/2014 to 12/11/2015 (6005297454) - £152,079.69 Property 2 - Business Rates due for period 21/11/2014 to 24/03/2015 (6005343935) - £8,700.77	£160,780.46
3	Liability Period(s)/Account Ref Number(s) Business Rates due for period 08/12/2007 to 14/01/2014 (6004262724)	£32,548.80
4	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 13/03/2012 to 01/05/2014 (6004917677) - £45,408.79 Property 2 - Business Rates due for period 14/05/2010 to 31/01/2012 (6004768089) - £35,937.85	£81,346.64
5	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 24/04/2012 to 30/09/2013 (6004874597) - £50,364.91 Property 2 - Business Rates due for period 21/05/2012 to 14/03/2013 (6004874713) - £6,378.02 Property 3 - Business Rates due for period 19/09/2012 to 13/01/2013 (6004932329) - £12,729.74 Property 4 - Business Rates due for period 19/11/2012 to 10/02/2013 (6005001041) - £10,039.38 Property 5 - Business Rates due for period 27/11/2012 to 10/02/2013 (6005051063) - £46,728.43	£126,240.48
6	Liability Period(s)/Account Ref Number(s) Business Rates due for period 23/07/2012 to 13/05/2014 (6004899841)	£54,327.48
7	Liability Period(s)/Account Ref Number(s) Business Rates due for period 30/09/2011 to 01/06/2014 (6004929917)	£125,831.39
8	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 02/09/2010 to 14/04/2014 (6004885323) - £301,095.24 Property 2 - Business Rates due for period 29/08/2009 to 02/09/2010 (6004501915) - £112,509.56	£413,604.80
9	Liability Period(s)/Account Ref Number(s) Business Rates due for period 29/10/2013 to 12/02/2015 (6005166396) - £175,863.34 Business Rates due for period 11/04/2014 to 08/08/2014 (6005269094) - £15,316.71	£191,180.05
10	Liability Period(s)/Account Ref Number(s): Business Rates due for the period 10/12/2009 to 02/09/2012 (6004888128)	£102,738.93
11	Liability Period(s)/Account Ref Number(s) Business Rates due for period 11/03/2011 to 05/10/2011 (6004685185)	£93,294.55
12	Liability Period(s)/Account Ref Number(s): Business Rates due for the period 04/03/2013 to 01/08/2013 (6004993633)	£68,922.45

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13	Liability Period(s)/Account Ref Number(s): Business rates due for the period 01/07/2012 to 11/08/2014 (6004987891)	£44,120.37
14	Liability Period(s)/Account Ref Number(s): Business rates due for the period 01/10/2012 to 29/05/2013 (6004972825)	£37,242.08
15	Liability Period(s)/Account Ref Number(s): Business rates due for the period 30/05/2013 to 30/04/2014 (6005236220)	£50,069.45
16	Liability Period(s)/ Account Ref Number(s) Business Rates due for the period 12/03/2013 to 22/01/2015 (6005053934)	£73,304.25
17	Liability Period(s)/Account Ref Number (s) Business Rates due for the period 01/04/2010 to 31/01/2016 (6003669581)	£66,424.16
18	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/02/2011 to 18/03/2014 (6004647094)	£43,878.93
19	Liability Period(s)/Account Ref Number(s) Business Rates due for period 15/07/09-14/04/10 – 6004513517	£47,754.80
20	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 25/7/08-31/3/12 – 6004506181 - £33,232.63 Property 2 - Business Rates due for period 25/7/08-31/3/10 – 6004919662 - £9,016.18	£42,248.81
21	Liability Period(s)/Account Ref Number(s) Business Rates due for period 1/4/07-31/5/08 - 6004133048	£28,534.88
22	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 04/08/10 to 24/10/11 - 6004593019	£53,268.78
23	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/09 to 07/07/09 – 6004055763	£29,405.45
24	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 01/04/09 to 13/03/13 – 6004312923	£116,595.27
25	Liability Period(s)/Account Ref Number(s) Business Rates due for the period 26/01/11 to 31/12/11 – 6004688059	£28,817.57
26	Liability Period(s)/Account Ref Number(s) 1/5/14-4/4/16 – 600523701-8	£30,192.52
27	Liability Period(s)/Account Ref Number(s) Property 1 – 9/4/13-14/5/15 – 600504216-4 - £52,733.87 Property 2 – 9/4/13-14/5/15 – 600503849-7 - £225.05	£52,958.92
28	Liability Period(s)/Account Ref Number(s) Business Rates due for period 22/09/14-08/11/15 - 6005304158	£33,672.20
29	Liability Period(s)/Account Ref Number(s) Property 1 - Business Rates due for period 14/2/09-21/1/10 - 6004428339 - £35,275.77 Property 2 - Business Rates due for period 14/2/09-21/1/10 - 6004428259 - £11,180.57 Property 3 - Business Rates due for period 14/2/09-21/1/10 - 6004428271 - £8,021.68 Property 4 - Business Rates due for period 14/2/09-21/1/10 - 6004428317 - £7,420.74	£61,898.76
30	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/04/10 to 30/06/11 - 6004404691	£25,171.39

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31	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/09/10 to 09/07/12 - 6004781359	£66,247.20
32	Liability Period(s)/Account Ref Number(s) Business Rates due for period 01/04/15 to 14/03/16 - 6005419210	£35,831.68
	TOTAL	£2,473,267.50

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

Detail	1997 - 2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2015/16	2016/17	Total
Council Tax written off under delegated authority	£ 2,572,336	-	-	-	-	-	-	-	-	-	£ 2,572,336
Business Rates written off under delegated authority	-	-	-	-	-	-	-	-	-	-	-
Total	£ 2,572,336	-	-	-	-	-	-	-	-	-	£ 2,572,336

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	£ 2,572,336	12,269	-	-	-	-	£ 2,572,336	12,269
Business rates written off under delegated authority	-	-	-	-	-	-	-	-
TOTAL	£ 2,572,336	12,269	-	-	-	-	£ 2,572,336	12,269