

REVENUE BUDGET – QUARTER 2 SUMMARY MONITORING REPORT 2012/13 (1 June to 30 September 2012)

EXECUTIVE MEMBER: Cllr Gillian Troughton,
LEAD OFFICER: Darienne Law – Head of Corporate Resources
REPORT AUTHOR: Ann Treble – Financial Management and Treasury Accountant

Summary:

This report details the revenue spend and estimated outturn forecast against the current approved 2012/13 budget, based on the financial position for the 6 month period to 30 September 2012.

Recommendations:

The Executive is asked to;

- (i) Note the decrease in the approved revenue budget of £12,435,720 to £12,284,764 as detailed in paragraph 1.5.
- (ii) Note the projected year-end over spend of £3,811 against the current approved revenue budget of £12,284,764.
- (iii) Approve the action on outstanding debts totalling £116,802.46 as set out in paragraphs 1.3 and 1.4 of Appendix C.

1 INTRODUCTION

- 1.1 In accordance with Council's Financial Regulations, the Head of Corporate Resources is required to report to the Executive on the overall budget position, and the monitoring and control of expenditure against budget allocations. It is the responsibility of the Corporate Leadership Team (CLT) and individual budget managers to control income and expenditure within their service areas and to monitor performance.
- 1.2 This report contains the first six months activity, for consideration.
- 1.3 This report provides details of significant variances that have arisen or are forecast for the year, together with an explanation of these figures. In this report figures within brackets denote budget savings, favourable variances or income figures.
- 1.4 The Council approved its 2012/13 revenue budget in 23 February 2012 at £11,050,425. Subsequently at the Executive meeting of 29 May 2012, carry forwards of £215,517 from financial year 2012/13 and the rephrasing of funding from reserves of £1,169,778 were approved, bringing the total revenue budget for 2012/13 to £12,435,720. Subsequently

Regeneration Support Team (RST) awarded £147,433 to fund the Copeland Community Fund (CCF) in year and this income and expenditure has been added to the budget.

- 1.5 The budget of £12,435,720 reported at period 4 has then been increased by £27,000 (funded from earmarked reserves) to fund demolition costs in year, as approved by Executive at its meeting 21 August 2012, and reduced by £102,000 (returned to reserve for future use) due to spend re profile on NCL as notified to Executive at its meeting on 21 August 2012, and a further reduction of £75,948 (returned to reserves for future use) due to the cancelling of specific Beacon expenditure pending results of PDGs. This brings the current approved revenue budget to £12,284,764 the funding of which can be seen in Appendix B of this report.
- 1.6 Based on the latest financial position for the 6 month period to 30 September 2012, the year-end forecast of £12,288,575 indicates an over spend £3,811 against the current approved revenue budget of £12,284,764. The funding of which can be seen in Appendix B of this report.
- 1.7 As part of the 2012/13 budget process, members approved budget savings of £1,817,171. Monitoring of this target forms a key part of the budget monitoring process to determine if the budget savings are actually being delivered. As at period 6 the overall budget forecast out turn position is within 1% of the budget. The programme of planned savings included service review savings and active management of vacancies. The 2012/13 budget is currently on course to be balanced by a combination of planned service reviews, work reviewing costs, treasury management and windfall income. This situation will require careful monitoring and management.

2 DETAILS

- 2.1 Appendix B of this report details the funding of the current year budget. Appendix A shows a more detailed breakdown of departmental budgets.
- 2.2 The significant reasons for the forecasted variance position at period 6 are as follows:

2.3.1 Within the Chief Executive's area;

- 2.3.1.1 The £438K service review and vacancy management target saving was hosted in the Choosing to Change budget. When the details of the actual savings have been agreed by Executive and Personnel Panel, if appropriate, the service area budgets will be reduced and the Choosing to Change budget credited.

- 2.3.1.2 The £438K comprised the following targets:

- £330K for service review savings
- £100K for vacancy management
- £8K for management restructure balance not achieved

Against this target the following have now been achieved and the appropriate budget realignments completed:

- 1% staff pay award which was not awarded nationally, savings of circa £80K
- Waste and open spaces management review savings of circa £86K.
- Net saving on director's restructure

The management action taken to date has reduced this target to £234K, which shows as a variance overspend on the attached Appendix A. The table in paragraph 3.4 details all management action taken to date against this target.

- 2.3.1.3 In 2012/13 £500K of the choosing to change reserve has been allocated to the Chief Executive codes and the forecast at period 6 is that the full £500K will be spent on completion of service reviews, supporting both the organisational development and the member development programmes, providing for redundancy costs, funding for communications resource /strategic partner and management of change.

2.3.2 Within Corporate Resources;

- 2.3.2.1 Treasury management is forecasting an additional £56K of income above budget as at period 6. A separate detailed report on treasury management performance in quarter 2 is presented elsewhere on this agenda.
- 2.3.2.2 Human resources/organisation development is currently forecasting a total under spend of £35K in Appendix A relating to underspends on staff training and changes to staffing arrangements within payroll.
- 2.3.2.3 Legal services are reporting an underspend of £24k due primarily to unbudgeted windfall income from the courts relating to expired CPO payments.
- 2.3.2.4 Property and land management is currently showing a total underspend of £17K in Appendix A. Which is made up of a number of issues:-

There is a projected year end overspend of £50K on public buildings general code. This is due to a combination of factors:

- a target reduction in the 2012/13 budget of £25K allocated to property for the reduction of contractors fees. Whilst contractors have been working with us to reduce costs, the £25K is not achievable.
 - the levels of spend required on responsive (not planned) maintenance where the base budget is inadequate for the level of call outs and maintenance required on our building stock.
- 2.3.2.5 An in year saving on the insurance for the Copeland Centre has resulted in a £6k forecast underspend. With a windfall, one off receipt of overpaid insurance on the Copeland Centre providing an additional underspend of £60k. A target was set in the 2012/13 budget to reduce the costs of the Copeland Centre by £40k, as a permanent reduction and work is on-going to secure this via the accommodation strategy.
- 2.3.2.6 The revenue and benefits shared service is currently forecasting a £7k under spend due in the main to a forecast underspend on computer costs.

2.3.3 Within Policy and Transformation

- 2.3.3.1 Management Information Systems continue to forecast, an over spend by year end of £51,762. This is due to a number of factors including:-
- An imposed industry wide increase in Microsoft licence costs (rise of 26%) contributing £38K to the over spend.
 - The budget savings for 2012/13 included a target reduction of £47K within MIS and whilst some of these savings will be made e.g. Safend Replacement (£5K), others such as the reduction in the cost of telephones of £10K will not be achieved as the assumed level of useage was incorrect.
- 2.3.3.2 The localities team is currently forecasting an under spend of £86K due to the leaving of one employee to take up an alternative post within the council and the delay in recruiting an administrator to the team, coupled with the timing difference between receipt of funding from external bodies and the need for funding. Members are asked to note that whilst this is an under spend in 2012/13 the monies will be required to be earmarked for use over the length of the scheme.

2.3.4 Within Neighbourhoods;

- 2.3.4.1 Enforcement is forecasting a total over spend of £18k due primarily to a loss income of car park income at Egremont, Egremont Beck Green and Sports Centre, Whitehaven.
- 2.3.4.2 Environmental Health are forecasting an under spend due to part year saving on salary.
- 2.3.4.3 Parks and open spaces have forecast an overall over spend of £19k. The main areas of overspend being on cemeteries on rates and contractors fees of £6k. Testate funerals and rates in excess of the budgets given have resulted in £8k overspend on crematorium. An over spend of £3k in weed spraying has also contributed.
- 2.3.4.4 Recycling and Refuse have a forecast of £32K overspend at period 6, changed from 22K underspend at period 4. The main contributor to the change is the reduction of recycling credits from CCC calculated at circa £60k.

2.3.5 Within Nuclear, Energy and Planning

- 2.3.5.1 Building control is currently forecast an overspend of £13k being £10k reduced fee income currently forecast due to Local Authority Building Control (LABC) fire risk work which the authority hoped to undertake not materialising, and subscriptions overspending by £3k.
- 2.3.5.2 There is a forecast underspend in this area of £49k as at period 6. The main contributors to this are, an under spend in Nuclear of £60k approximately half of which relates to salary saving on the Head of Service post and half of which relates to additional unbudgeted income secured by Director of Services in connection with works carried out to establish a series of Planning Performance Agreements. This underspend is reduced by an overspend in strategic planning of £10K.

2.3.6 Within Regeneration and Communities;

2.3.6.1 The total variance on regeneration and communities is a £68k under spend.

The budget savings for 2012/13 included a target to reduce the NCL contract by £75K in year. Negotiations have taken place and a saving of £58K is anticipated. The remaining £17K however will not be achieved and this is the primary contributor to the forecast overspend of £19K within health and sports.

2.3.6.2 LABGI funded projects are forecast to underspend by £15k.

2.3.6.3 Copeland Community Fund is reporting a £11k underspend, due to staff vacancies in the year, this project is externally funded and this underspend will be required in future years to continue the programme.

2.3.6.4 The Strategic housing forecast remains largely unchanged from period 4 as it reports a £22k underspend. Housing strategy is currently showing an underspend of £10K due primarily to £5K saving on housing strategy document which is not required this year, and small savings on legal and professional and project activity costs.

2.3.6.5 The homelessness budget shows a variance of £19K. This includes £30K of grant income from government to prevent repossession of properties. The guidance that came with the grant indicated a maximum level of individual award at £5,000. The policy related to this spend is currently being developed and once agreed the expenditure will occur and this is reflected in the forecast figures attached in Appendix A to give £18K under spend (as at period 4). The majority of this under spend is due to a higher than budget forecast on receipt of housing benefit, based on an extrapolation of the first four months receipt and will be subject to change.

2.3.6.6 Working Neighbourhood Fund is projecting an underspend of £30K as the sports volunteers work on the Olympics (£20K) has been funded from matched funding and there has been a delay in the recruitment to the Joint Health Improvement post, resulting in a projected underspend of £10K.

3 MANAGEMENT ACTION TAKEN TO DATE

3.1 CLT are actively managing the vacancy management process and as a result only vacancies that are essential to the business needs of the council are being filled. The current levels of savings delivered to date are £49k and are reflected in the current period 6 forecast.

3.2 Work on the housing restructure has been completed and it is anticipated that an in year saving of a minimum of £15k will be achieved (as detailed in the table at 3.4).

3.3 The approval of the changes to the Waste Collection service as from 5 November will lead to a part year saving of £30k (as detailed in the table at 3.4).

3.4 A through review of the use of reserves in the current year and the reserves available for future use is currently being undertaken, to identify resources available and their application.

- 3.5 Extensive work is being carried out reviewing the staffing profiles within the budget monitoring to reconcile to the vacancy management requirement.
- 3.6 The table over page shows the savings still to be achieved against the £438K service review and vacancy management target saving that is hosted in the Choosing to Change budget.

Savings still to be achieved against £438K service review and vacancy management target

| | |
|--|----------------|
| Savings to achieve currently hosted in C2C: | |
| Service review savings | 330,000 |
| Vacancy Management | 100,000 |
| Shortfall on Management Restructure | 8,500 |
| | 438,000 |
| | |
| Action taken to date and allocated to C2C: | |
| Removal of 1% pay award | -80,000 |
| Restructure Waste and Open Spaces | -86,000 |
| Net Saving on Directors post | -40,000 |
| | |
| Savings within current forecast to be reallocated to C2C: | 232,000 |
| Vacancy management delivered to date | -49,000 |
| | |
| Savings not reflected in current forecast to be allocated to C2C when actioned: | |
| Restructure Housing | -15,000 |
| Review Rounds remains this figure? | -30,000 |
| | |
| Saving still to achieve: | 138,000 |
| | |

4 WRITE OFFS

- 4.1 Debts totalling £116,802.46 have been written off by the Head of Corporate Services, Members are asked to review the attached report in Appendix C and formally approve these.

5 CONCLUSION

- 5.1 The spending forecast at period 6 is a year-end overspend of £3,811 against the current approved revenue budget of £12,284,764, as detailed in Appendix A.
- 5.2. Whilst savings have been made in the first six months of the year and the authority has received a number with windfalls of non-recurrent cash receipts, it still remains imperative that the work on the Target Operating Model and future role of the council continues and delivers savings to provide a balanced budget in line with the Medium Term Financial Strategy and, wherever possible, that these savings are brought forward to help balance the 2012/13 position.

6 STATUTORY OFFICER COMMENTS

6.1 The Monitoring Officer's comments are:

6.2 The Section 151 Officer's comments are:

The year end projections in this period 6 revenue report highlights the need for a continued focus on the accurate monitoring of spend against budgets and the need for all managers, members and staff to remain focused on delivering savings, seeking opportunities for sustainable income generation and exploring options for new ways of working. The outturn position signals the need to successfully deliver the change programme of future service options currently being undertaken by the Executive and supported by Policy Development Groups.

6.3 EIA Comment:

EIA completed as part of the budget setting process

Council set budget in February 2012

6.4 Other consultee comments, if any:

7 HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?

7.1 The budget monitoring process is carried out on a monthly basis. Management and finance staff work together to ensure financial reports are accurate and timely to assist the decision making process of the Council as a whole.

7.2 Budgets are monitored during the year with exceptions reported through Corporate Leadership Team and Executive during the year now on a quarterly basis. At the year- end, the draft outturn prior to the external audit process must be reported formally. It is also good financial practice to report the year-end position on revenue reserves as a consequence of the outturn.

8 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

8.1 The measurement of revenue budget position for 2012/13 is key to determining the required use of reserves for the year and the level of general and earmarked reserves the Council will have available to support its revenue budget in future years.

8.2 Spending areas that vary significantly from the approved budget are also identified, which can then be fed into the budget planning process to enable informed decisions on changes to the Council's budget to be made.

List of Appendices

Appendix A - Detailed revenue monitoring period 6 2012/13

Appendix B - Details of budget and forecast funding period 6 2012/13

Appendix C - Write Offs 01/04/12-30/09/12

REVENUE BUDGET – PERIOD 6 SUMMARY MONITORING REPORT 2012/13 (1 April to 30 September 2012)

Appendix B

Table 1 below summarises the current budget position by department and the current funding arrangements for the budget.

| Department | Original Budget | Carry forwards from 2012/13 | Re phasing of reserves | Changes period 4-6 | Current Approved Budget | Year-end Projection | Variance between Year-end Projection and Current Approved Budget |
|------------------------------------|-----------------|-----------------------------|------------------------|--------------------|-------------------------|---------------------|--|
| | 23 Feb 2012 | 29 May 2012 | 29 May 2012 | | | | |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Chief Executive | 401 | 66 | 571 | 0 | 1,038 | 1,232 | -194 |
| Corporate Resources | 3,981 | 86 | | -75 | 3,992 | 3,876 | 116 |
| Policy and Transformation | 1,257 | 0 | | 0 | 1,257 | 1,300 | -43 |
| Neighbourhoods | 3,306 | 22 | | 0 | 3,328 | 3,355 | -27 |
| Regeneration and Communities | 2,105 | 42 | 599 | -76 | 2,670 | 2,526 | 144 |
| | | | | | | | |
| Total | 11,050 | 216 | 1,170 | -151 | 12,285 | 12,289 | 4 |
| Funding | | | | | | | |
| Revenue Support Grant | 5,000 | | | | 5,000 | 5,000 | |
| Council Tax Freeze Grant (4 years) | 100 | | | | 100 | 100 | |
| Council Tax Freeze Grant (1 year) | 100 | | | | 100 | 100 | |
| Council Tax | 4,014 | | | | 4,014 | 4,014 | |
| Council Tax Surplus | 15 | | | | 15 | 15 | |
| PFI Grant | 837 | | | | 837 | 837 | |
| Transitional Grant | 327 | | | | 327 | 327 | |
| Earmarked Reserves | 436 | | 1,170 | -151 | 1,455 | 1,381 | -74 |
| General Fund | 221 | 216 | | | 437 | 515 | 78 |
| Total | 11,050 | 216 | 1,170 | -151 | 12,285 | 12,289 | 4 |

| | |
|-------------------|------------------|
| Capital / Revenue | (Multiple Items) |
| Group | (Multiple Items) |

| Corporate Director | Corporate Team | Department | Cost Centre | Cost Centre Description | Current Approved Budget 12/13 | Profiled Budget | Current Net Expenditure | Profiled Variance | Revised Projection | Forecast Year-End Variance | | | |
|------------------------------|---------------------|--------------------------------------|---|--|--|----------------------|-------------------------|-------------------|--------------------|----------------------------|------------|-----------|----------|
| Chief Executive | Chief Executive | Chief Executive | 12000 | Chief Executive | 215,273 | 107,592 | 98,875 | -8,717 | 208,679 | -6,594 | | | |
| | | | 12001 | Chief Exec Prize Award Scheme | 0 | 0 | -1,050 | -1,050 | 0 | 0 | | | |
| | | | 22200 | Corporate Management | 209,679 | 104,798 | 53,895 | -50,903 | 210,429 | 750 | | | |
| | | | 22213 | Choosing to Change | 266,145 | 133,019 | 92,957 | -40,062 | 500,000 | 233,855 | | | |
| | | | 29200 | Subscriptions | 12,571 | 6,283 | 7,265 | 982 | 12,571 | 0 | | | |
| | | | 29500 | National Conferences | 3,362 | 1,680 | 0 | -1,680 | 3,362 | 0 | | | |
| | | | Chief Executive Total | | 707,030 | 353,372 | 251,943 | -101,429 | 935,041 | 228,011 | | | |
| | | | | | 707,030 | 353,372 | 251,943 | -101,429 | 935,041 | 228,011 | | | |
| | | | Communications | Communications | 21500 | Website Maintenance | 23,711 | 11,851 | 8,399 | -3,452 | 23,711 | 0 | |
| | | | | | 22000 | Communications (H/A) | 124,921 | 62,435 | 54,592 | -7,843 | 123,049 | -1,872 | |
| Communications Total | | | | | 148,632 | 74,286 | 62,991 | -11,295 | 146,760 | -1,872 | | | |
| Corporate Resources | Corporate Resources | Democratic Services/Governance | 10001 | Democratic Representation | 3,000 | 1,499 | 90 | -1,409 | 3,000 | 0 | | | |
| | | | 23100 | Committee Services | 207,150 | 103,534 | 109,414 | 5,880 | 207,855 | 705 | | | |
| | | | 23300 | Civic & Mayoral | 318,623 | 159,246 | 148,841 | -10,405 | 312,485 | -6,138 | | | |
| | | | 23302 | Mayors Hospitality Account | 2,000 | 1,000 | -390 | -1,390 | 2,000 | 0 | | | |
| | | | 23303 | Civic Hospitality Account | 11,000 | 5,498 | 4,449 | -1,049 | 11,000 | 0 | | | |
| | | | 23304 | Leaders Hospitality Account | 500 | 250 | 126 | -124 | 500 | 0 | | | |
| | | | 23305 | Memorial Fund | 0 | 0 | -4,101 | -4,101 | 0 | 0 | | | |
| | | | 27100 | Elections | 29,150 | 14,569 | 10,228 | -4,342 | 29,378 | 228 | | | |
| | | | 27200 | Electoral Registration | 39,138 | 19,561 | 24,772 | 5,211 | 47,260 | 8,122 | | | |
| | | | Democratic Services/Governance Total | | 610,561 | 305,157 | 293,429 | -11,729 | 613,478 | 2,917 | | | |
| | | | Financial Services | 28601 | Accountancy Team H/A | 474,827 | 237,322 | 222,102 | -15,220 | 473,410 | -1,417 | | |
| | | | | 28700 | Audit Team H/A | 134,330 | 67,138 | 31,400 | -35,738 | 134,330 | 0 | | |
| | | | | 29201 | Subscriptions and Other Miscellaneous | 0 | 0 | -1,246 | -1,246 | 0 | 0 | | |
| | | | | 29250 | Grants to Parish Councils | 15,450 | 7,722 | 14,550 | 6,828 | 15,450 | 0 | | |
| | | | | 29300 | Treasury Management | 156,115 | 78,027 | 201,714 | 123,687 | 100,418 | -55,697 | | |
| | | | | 29400 | Insurances | 273,867 | 136,878 | 301,275 | 164,397 | 268,000 | -5,867 | | |
| | | | | 33701 | Housing Advances | -2,266 | -1,133 | 0 | 1,133 | -2,600 | -334 | | |
| | | | | Financial Services Total | | 1,052,323 | 525,954 | 769,795 | 243,841 | 989,008 | -63,315 | | |
| | | | Human Resources/Organisation Development | 21110 | Human Resources (H/A) | 235,020 | 117,464 | 100,770 | -16,694 | 238,663 | 3,643 | | |
| | | | | 21200 | Training | 77,500 | 38,735 | 5,435 | -33,300 | 62,000 | -15,500 | | |
| | | | | 21209 | Training - Finance | 0 | 0 | 5,845 | 5,845 | 0 | 0 | | |
| | | | | 21210 | Training - Legal | 0 | 0 | 1,395 | 1,395 | 0 | 0 | | |
| | | | | 21216 | Training - Regeneration | 0 | 0 | 34 | 34 | 0 | 0 | | |
| | | | | 21222 | Training - Communications Dept | 0 | 0 | 484 | 484 | 0 | 0 | | |
| | | | | 21223 | Training - Property | 0 | 0 | 1,032 | 1,032 | 0 | 0 | | |
| | | | | 21229 | Training - Strategic Housing | 0 | 0 | 81 | 81 | 0 | 0 | | |
| | | | | 21230 | Training - Strategic Planning | 0 | 0 | 47 | 47 | 0 | 0 | | |
| | | | | 21231 | Training - Arts, Beacon and Tourism | 0 | 0 | 360 | 360 | 0 | 0 | | |
| | | | | 21232 | Training - Sport and Health | 0 | 0 | -300 | -300 | 0 | 0 | | |
| | | | | 21233 | Training - Development Control | 0 | 0 | 31 | 31 | 0 | 0 | | |
| | | | | 21234 | Training - Building Control | 0 | 0 | 97 | 97 | 0 | 0 | | |
| | | | | 21235 | Training - Environmental Health | 0 | 0 | 772 | 772 | 0 | 0 | | |
| | | | | 21236 | Training - Open Spaces | 0 | 0 | 293 | 293 | 0 | 0 | | |
| | | | | 21237 | Training - Refuse & Recycling | 0 | 0 | 750 | 750 | 0 | 0 | | |
| | | | | 21238 | Training - Human Resources | 0 | 0 | 613 | 613 | 0 | 0 | | |
| | | | | 38001 | Payroll Team H/A | 60,436 | 30,205 | 20,167 | -10,038 | 37,521 | -22,915 | | |
| | | | | Human Resources/Organisation Development Total | | 372,956 | 186,404 | 137,907 | -48,497 | 338,184 | -34,772 | | |
| | | | | Legal Services | 23001 | Stationery (H/A) | 0 | 0 | 26,547 | 26,547 | 0 | 0 | |
| | | | 27001 | | Legal Services | 182,251 | 91,088 | 79,068 | -12,020 | 155,172 | -27,079 | | |
| | | | 27300 | | Land Charges | -63,757 | -31,866 | -38,896 | -7,030 | -61,757 | 2,000 | | |
| | | | 27500 | | Licensing General | 9,420 | 4,708 | 10,679 | 5,971 | 11,807 | 2,387 | | |
| | | | 27501 | | Public Entertainment Licensing | -125 | -62 | -51 | 12 | 0 | 125 | | |
| | | | 27502 | | Small Lotteries Licensing | -3,889 | -1,944 | -2,556 | -612 | -3,889 | 0 | | |
| | | | 27508 | | Taxi Licensing | -22,596 | -11,294 | -31,754 | -20,460 | -22,596 | 0 | | |
| | | | 27511 | | Private Hire Licensing | -15,178 | -7,586 | -18,551 | -10,965 | -15,178 | 0 | | |
| | | | 27512 | | Liquor Licensing | -57,345 | -28,661 | -59,411 | -30,750 | -57,345 | 0 | | |
| | | | 27513 | | Gambling Act 2005 | -10,788 | -5,392 | -14,473 | -9,081 | -10,788 | 0 | | |
| | | | 27544 | | Gaming Machines | -2,134 | -1,067 | -1,642 | -575 | -2,134 | 0 | | |
| | | | 29000 | | Grants and Other Aids | 48,410 | 24,195 | 47,000 | 22,805 | 47,000 | -1,410 | | |
| | | | Legal Services Total | | 64,269 | 32,119 | -4,040 | -36,159 | 40,292 | -23,977 | | | |
| | | | Procurement | 22210 | Procurement | 36,834 | 18,410 | 17,965 | -445 | 36,834 | 0 | | |
| | | | Procurement Total | | | 36,834 | 18,410 | 17,965 | -445 | 36,834 | 0 | | |
| | | | Property Management | 26000 | Property H/A | 179,169 | 89,549 | 73,445 | -16,105 | 180,284 | 1,115 | | |
| | | | | 26100 | Copeland Centre - Maint. | 0 | 0 | 189 | 189 | 0 | 0 | | |
| | | | | 26101 | North Country Leisure | 20,000 | 9,996 | 0 | -9,996 | 20,000 | 0 | | |
| | | | | 26102 | Area Offices | 0 | 0 | 655 | 655 | 0 | 0 | | |
| | | | | 26106 | Crematorium | 0 | 0 | 1,472 | 1,472 | 0 | 0 | | |
| | | | | 26107 | Moresby Parks / Beck Green Nursery | 0 | 0 | 6,628 | 6,628 | 0 | 0 | | |
| | | | | 26108 | Community Buildings | 0 | 0 | 1,707 | 1,707 | 0 | 0 | | |
| | | | | 26109 | Public Conveniences | 0 | 0 | 1,172 | 1,172 | 0 | 0 | | |
| | | | | 26110 | Beacon / Museum Store | 0 | 0 | 8,521 | 8,521 | 0 | 0 | | |
| | | | | 26111 | NCI Expenditure | 0 | 0 | 570 | 570 | 0 | 0 | | |
| | | | | 26112 | Miscellaneous Buildings | 0 | 0 | 62 | 62 | 0 | 0 | | |
| | | | | 26113 | Miscellaneous Land | 0 | 0 | 3,658 | 3,658 | 0 | 0 | | |
| | | | | 26114 | Phoenix Court | 0 | 0 | 1,263 | 1,263 | 0 | 0 | | |
| | | | | 26122 | Wellington Pit Memorial | 0 | 0 | -2,828 | -2,828 | -2,828 | -2,828 | | |
| | | | | 26123 | Egremont Shaft | 62,078 | 31,027 | 3,467 | -27,560 | 62,078 | 0 | | |
| | | | | 26124 | Howbank Road Mine Works | 0 | 0 | 4,350 | 4,350 | 0 | 0 | | |
| | | | | 26125 | Public Buildings General | 111,158 | 55,558 | -7,421 | -62,979 | 161,187 | 50,029 | | |
| | | | | 26126 | Frizington Medical Group Practice | 0 | 0 | 4,007 | 4,007 | 0 | 0 | | |
| | | | | 26127 | Market hall | 0 | 0 | 62 | 62 | 0 | 0 | | |
| | | | | 26128 | Cleator Moor Council Centre | 0 | 0 | 747 | 747 | 0 | 0 | | |
| | | | | 26129 | Millom factory units | 0 | 0 | 130 | 130 | 0 | 0 | | |
| | | | | 26204 | Millom Offices | 200 | 1,176 | 1,556 | 380 | 200 | 0 | | |
| | | | | 26210 | Cleator Moor Area Office | 12,079 | 11,437 | -2,400 | -13,837 | 12,079 | 0 | | |
| | | | | 26214 | Moresby Parks Depot | 90,580 | 61,686 | 37,187 | -24,499 | 90,580 | 0 | | |
| | | | | 26215 | Copeland Centre | 1,153,330 | 621,516 | 485,931 | -135,585 | 1,147,330 | -6,000 | | |
| | | | | 26216 | HOMEGROUP DILAPIDATION WORKS | 0 | 0 | -10,687 | -10,687 | 0 | 0 | | |
| | | | | 26217 | INSURANCE REPAY LONDON & REGIONAL | 0 | 0 | -120,554 | -120,554 | -60,000 | -60,000 | | |
| | | | | 26220 | Moresby Clean-Up | 0 | 0 | 823 | 823 | 0 | 0 | | |
| | | | | 26221 | Coastal Management | 0 | 0 | 2,479 | 2,479 | 0 | 0 | | |
| | | | | 26222 | Tamalder Nursery Insurance | 0 | 0 | 62,218 | 62,218 | 550 | 550 | | |
| | | | | 28100 | Land Management | -11,921 | -15,005 | -68,175 | -53,170 | -11,921 | 0 | | |
| | | | | 28200 | Community Buildings | 0 | 0 | -762 | -762 | 0 | 0 | | |
| | | | | Property Management Total | | 1,616,673 | 866,940 | 489,471 | -377,469 | 1,599,539 | -17,134 | | |
| | | | Resources & Transformation | 12010 | Head of Corporate Resources | 78,703 | 39,336 | 36,358 | -2,978 | 73,629 | -5,074 | | |
| | | | Resources & Transformation Total | | | 78,703 | 39,336 | 36,358 | -2,978 | 73,629 | -5,074 | | |
| | | | Revenue's and Benefits Shared Service | 38007 | Revenues and Benefits Shared Service | 1,033,516 | 515,353 | 509,458 | -5,895 | 1,026,203 | -7,313 | | |
| | | | | 38009 | New Burdon Business Rate Deferral Scheme | 0 | 0 | -21,462 | -21,462 | 0 | 0 | | |
| | | | | 38010 | FRAUD | 0 | 0 | 36 | 36 | 0 | 0 | | |
| | | | | 38100 | National Non-Domestic Rates | -117,299 | -58,626 | 3,026 | 61,652 | -117,672 | -373 | | |
| | | | | 38200 | Council Tax | -114,086 | -57,020 | -36,966 | 20,054 | -108,411 | 5,675 | | |
| | | | | 38300 | Council Tax Benefits | -234,063 | -116,985 | -2,898,984 | -2,781,999 | -233,868 | 195 | | |
| | | | | 38301 | Housing Benefits | -375,892 | -187,871 | -119,956 | 67,915 | -380,998 | -5,106 | | |
| | | | | 38305 | Local Housing Allowance | 0 | 0 | -2,145 | -2,145 | 0 | 0 | | |
| | | | Revenue's and Benefits Shared Service Total | | 192,176 | 94,851 | -2,566,992 | -2,661,843 | 185,254 | -6,922 | | | |
| | | | Corporate Resources Total | | | | | 4,024,495 | 2,069,171 | -826,108 | -2,895,279 | 3,876,218 | -148,277 |
| | | | Policy and Transformation | Customer Services | 25003 | Copeland Direct | 316,333 | 158,105 | 147,552 | -10,553 | 316,673 | 340 | |
| | | | | | 29100 | Concessions | 30,000 | 14,994 | 13,838 | -1,156 | 30,433 | 433 | |
| | | | | | 38004 | Cash Collection H/A | 81,571 | 40,768 | 26,414 | -14,354 | 81,580 | 9 | |
| Customer Services Total | | 427,904 | | 213,867 | 187,805 | -26,062 | 428,686 | 782 | | | | | |
| ICT/MIS | 25000 | Management Information Systems | | 371,495 | 185,673 | 266,871 | 81,198 | 423,257 | 51,762 | | | | |
| | 25001 | PHOTOCOPIER H/A | | 0 | 0 | 26,279 | 26,279 | 0 | 0 | | | | |
| ICT/MIS Total | | 371,495 | | 185,673 | 293,150 | 107,477 | 423,257 | 51,762 | | | | | |
| LSP & Localities | 11007 | Locality Working | | 76,179 | 38,074 | 0 | -38,074 | 0 | -76,179 | | | | |
| | 11045 | Localities | | 125,770 | 62,861 | 63,826 | 965 | 114,111 | -11,659 | | | | |
| LSP & Localities Total | | 201,949 | | 100,935 | 63,826 | -37,109 | 114,111 | -87,838 | | | | | |
| Performance Management | | 21114 | | Performance and Transformation | 166,295 | 83,114 | 67,159 | -15,955 | 168,085 | 1,790 | | | |
| Performance Management Total | | 166,295 | | 83,114 | 67,159 | -15,955 | 168,085 | 1,790 | | | | | |
| Policy Development | 21350 | Geographic Information Systems (GIS) | | 55,948 | 27,963 | 22,867 | -5,096 | 56,148 | 200 | | | | |
| | 22206 | Joint Neighbourhood Forums | | 13,905 | 6,950 | 0 | -6,950 | 13,905 | 0 | | | | |
| | 27002 | Equality & Diversity AWAZ | | 22,415 | 11,203 | 12,104 | 901 | 22,415 | 0 | | | | |
| Policy Development Total | | 92,268 | | 46,116 | 34,971 | -11,145 | 92,468 | 200 | | | | | |
| Resources & Transformation | 12011 | Head Policy & Transformation | | 73,385 | 36,678 | 34,106 | -2,572 | 73,385 | 0 | | | | |
| Resources | | | | | | | | | | | | | |

| Corporate Director | Corporate Team | Department | Cost Centre | Cost Centre Description | Current Approved Budget 12/13 | Profiled Budget | Current Net Expenditure | Profiled Variance | Revised Projection | Forecast Year-End Variance | |
|----------------------------------|--|---------------------------------------|--|-----------------------------------|-------------------------------|-----------------|-------------------------|-------------------|--------------------|----------------------------|---------|
| Director of Services | Neighbourhoods | Enforcement | 32702 | Licensing Enforcement | 80 | 40 | 0 | -40 | 0 | -80 | |
| | | | 32703 | Other Environmental Enforcement | 153,837 | 76,886 | 75,849 | -1,037 | 154,933 | 1,096 | |
| | | | 32900 | CBC Car Parks | -250,974 | -107,541 | -98,325 | 9,216 | -237,196 | 13,778 | |
| | | | 32905 | On Street DPE Parking | 0 | 0 | -505 | -505 | 0 | 0 | |
| | | Enforcement Total | | | | -109,099 | -30,297 | -24,624 | 5,673 | -90,686 | 18,413 |
| | | Environmental Health | 26005 | Flooding | 45,271 | 22,627 | 9,257 | -13,370 | 45,271 | 0 | |
| | | | 31101 | Health & Safety | 3,721 | 1,860 | -259 | -2,119 | 3,721 | 0 | |
| | | | 31110 | Food Hygiene | 5,818 | 2,908 | -2,690 | -5,598 | 5,818 | 0 | |
| | | | 31204 | Environmental Protection | 10,603 | 5,299 | 6,869 | 1,570 | 11,233 | 630 | |
| | | | 31801 | Peace Time Emergency Planning | 20,114 | 10,053 | 1,043 | -9,010 | 20,114 | 0 | |
| | | | 31900 | Works in Default H/A | 0 | 0 | 13,996 | 13,996 | 0 | 0 | |
| | | | 46202 | Environmental Health | 552,652 | 276,215 | 279,111 | 2,896 | 553,508 | 856 | |
| | | | 46203 | Corporate Health & Safety | 53,271 | 26,625 | 1,241 | -25,384 | 44,322 | -8,949 | |
| | | | 46204 | Bellwin Scheme | 0 | 0 | 40,387 | 40,387 | 0 | 0 | |
| | | | Environmental Health Total | | | | 691,450 | 345,587 | 348,954 | 3,367 | 683,987 |
| | | Neighbourhood Management | | 12013 | Head of Neighbourhoods | 72,883 | 36,427 | 35,939 | -488 | 73,422 | 539 |
| | | | | 46200 | Neighbourhood Management | 98,694 | 49,328 | 50,656 | 1,328 | 98,694 | 0 |
| | | Neighbourhood Management Total | | | | 171,577 | 85,755 | 86,595 | 840 | 172,116 | 539 |
| | | Parks & Open Spaces | 32802 | Street Scene | 223,668 | 111,789 | 40,049 | -71,740 | 226,118 | 2,450 | |
| | | | 46201 | Open Spaces | 126,382 | 63,166 | 58,244 | -4,922 | 126,998 | 616 | |
| | | | 48001 | Allotments & Pigeon Lofts | 8,887 | 4,429 | 2,911 | -1,518 | 6,721 | -2,166 | |
| | | | 48002 | Sport Pitches and Bowling Green | 20,819 | 10,405 | 9,397 | -1,008 | 20,819 | 0 | |
| | | | 48003 | Cemeteries | -7,337 | -1,417 | 17,340 | 18,757 | -1,627 | 5,710 | |
| | | | 48004 | Crematorium | -540,075 | -259,306 | -205,371 | 53,935 | -532,020 | 8,055 | |
| | | | 48005 | Trees (GM) | 41,788 | 20,776 | 20,618 | -158 | 41,788 | 0 | |
| | | | 48006 | Play Areas & Teen Spaces | 53,441 | 26,641 | 22,531 | -4,110 | 53,441 | 0 | |
| | | | 48007 | Nursery | 20,869 | 10,865 | 1,963 | -8,902 | 22,006 | 1,137 | |
| | | | 48008 | Parks and Open Spaces | 208,312 | 113,219 | 105,290 | -7,929 | 209,057 | 745 | |
| | | | 48009 | General Landscapes and Misc Works | 122,819 | 61,386 | 86,401 | 25,015 | 123,108 | 289 | |
| | | | 48010 | Home Group Ltd | -37,489 | -18,749 | -18,302 | 447 | -37,469 | 20 | |
| | | | 48011 | County Weedspraying and Grass | -8,677 | -4,348 | -2,453 | 1,895 | -5,538 | 3,139 | |
| | | | 48012 | Parishes and Small Works | -25,783 | -12,923 | -16,435 | -3,512 | -25,783 | 0 | |
| | | | 48013 | Home Housing | -5,000 | -2,499 | -274 | 2,225 | -5,000 | 0 | |
| | | | 48014 | Floral Maintenance | 57,329 | 28,652 | 30,939 | 2,287 | 56,636 | -693 | |
| | | | 48015 | School Grounds Maintenance | 0 | 0 | 93,046 | 93,046 | 0 | 0 | |
| | | | 48016 | Countryside Works - CCC | 0 | 0 | 1,702 | 1,702 | 0 | 0 | |
| | | | 48017 | CCC - Other Grounds Maintenance | 0 | 0 | 14,145 | 14,145 | 0 | 0 | |
| | | | Parks & Open Spaces Total | | | | 259,953 | 152,086 | 261,740 | 109,654 | 279,255 |
| | | Refuse & Recycling | 33000 | Environmental Cleansing | 663,487 | 331,612 | 328,279 | -3,333 | 642,510 | -20,977 | |
| | | | 33100 | Public Conveniences | 25,258 | 17,045 | 14,632 | -2,413 | 25,683 | 425 | |
| 33200 | Refuse Collection | | 1,037,252 | 518,419 | 528,403 | 9,984 | 1,044,969 | 7,717 | | | |
| 33202 | Refuse - Bulk | | -1,638 | -818 | 4,178 | 4,996 | 9,392 | 11,030 | | | |
| 33203 | Refuse - Commercial | | -55,390 | -27,684 | -57,265 | -29,581 | -22,205 | 33,185 | | | |
| 33204 | Refuse - Recycling | | -460,960 | -230,388 | -55,439 | 174,949 | -456,158 | 4,802 | | | |
| 33205 | Refuse - Pool Operatives | | 0 | 0 | 0 | 0 | 90 | 90 | | | |
| 33206 | Refuse - Fuel Issues | | 0 | 0 | -14,210 | -14,210 | 0 | 0 | | | |
| 33208 | Kerbside Recycling | | -18,887 | -9,438 | 36,068 | 45,506 | 12,261 | 31,148 | | | |
| 33209 | Plastic and Cardboard Recycling Scheme | | 33,874 | 16,931 | 28,333 | 11,402 | 39,647 | 5,773 | | | |
| 33211 | Waste Services - Holding A/C | | 384,780 | 192,313 | 173,734 | -18,579 | 340,033 | -44,747 | | | |
| 33300 | Building Cleaning | | 16,343 | 8,168 | 12,719 | 4,551 | 19,362 | 3,019 | | | |
| 49000 | Income (Waste) | 0 | 0 | 0 | 0 | 43 | 43 | | | | |
| Refuse & Recycling Total | | | | 1,624,119 | 816,160 | 999,432 | 183,272 | 1,655,627 | 31,508 | | |
| Neighbourhoods Total | | | | | 2,723,629 | 1,412,090 | 1,726,447 | 314,357 | 2,799,219 | 75,590 | |
| Nuclear, Energy & Planning | Development Control | 31600 | Development Control | 18,950 | 13,822 | 7,295 | -6,527 | 21,037 | 2,087 | | |
| | | 31601 | Dilapidated Buildings | 0 | 0 | 32 | 32 | 0 | 0 | | |
| | Development Control Total | | | | 18,950 | 13,822 | 7,327 | -6,495 | 21,037 | 2,087 | |
| | Nuclear Projects & Programmes | 12004 | Managing Radioactive Waste Safely | 0 | 0 | -280,584 | -280,584 | 0 | 0 | | |
| | | 12006 | Britain's Energy Coast | 0 | 0 | 25,119 | 25,119 | 0 | 0 | | |
| | | 22201 | Nuclear Issues | 194,329 | 97,126 | 91,329 | -5,797 | 133,828 | -60,501 | | |
| | Nuclear Projects & Programmes Total | | | | 194,329 | 97,126 | -164,137 | -261,263 | 133,828 | -60,501 | |
| | Strategic Planning | 11002 | Planning Policy | 382,429 | 191,138 | 118,858 | -72,280 | 388,681 | 6,252 | | |
| | | 11003 | Environmental Works and Land Reclamation | 12,000 | 5,998 | 10,000 | 4,002 | 12,500 | 500 | | |
| | | 31500 | Conservation General | -2,841 | -1,420 | 0 | 1,420 | 0 | 2,841 | | |
| Strategic Planning Total | | | | 391,588 | 195,716 | 128,858 | -66,858 | 401,181 | 9,593 | | |
| Nuclear, Energy & Planning Total | | | | | 604,867 | 306,664 | -27,952 | -334,616 | 556,046 | -48,821 | |
| Regeneration and Community | Arts, Beacon & Tourism | 32201 | Beacon | 384,160 | 229,988 | 231,251 | 1,263 | 383,923 | -237 | | |
| | | 32202 | Tourist Information Centre | 61,114 | 31,703 | 34,529 | 2,826 | 61,114 | 0 | | |
| | | 32203 | Beacon Grants | 6,565 | 3,281 | 6,932 | 3,651 | 6,565 | 0 | | |
| | Arts, Beacon & Tourism Total | | | | 451,839 | 264,972 | 272,712 | 7,740 | 451,602 | -237 | |
| | Economic Regeneration | 11001 | Economic Development | 198,170 | 99,044 | 34,833 | -64,211 | 201,051 | 2,881 | | |
| | | 11015 | Regeneration Consultancy | 0 | 0 | 36,689 | 36,689 | 0 | 0 | | |
| | | 11101 | Cleator Moor Business Centre | 0 | 0 | -10,615 | -10,615 | 0 | 0 | | |
| | | 32555 | Art In Empty Spaces | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 32560 | Arts Development | 32,761 | 16,374 | 10,881 | -5,494 | 32,761 | 0 | | |
| | | 43032 | Pathways To Art | 15,167 | 7,581 | -2,035 | -9,616 | 15,167 | 0 | | |
| | | 43035 | Arts Engagement Post | 0 | 0 | 7,198 | 7,198 | -2,091 | -2,091 | | |
| | Economic Regeneration Total | | | | 246,098 | 122,999 | 76,951 | -46,048 | 246,888 | 790 | |
| | Health and Sports | 11005 | Joint Health Improvement | 0 | 0 | -22,815 | -22,815 | -338 | -338 | | |
| | | 32523 | SPAA Climbing Wall | 0 | 0 | 7,587 | 7,587 | 3,165 | 3,165 | | |
| | | 32524 | SPAA Rambling Co-Ordinator | 3,295 | 1,647 | 0 | -1,647 | 3,295 | 0 | | |
| | | 32525 | SPAA Community Coach Programme | 0 | 0 | 2,644 | 2,644 | 0 | 0 | | |
| | | 32530 | Sport Volunteer Development Officer | 0 | 0 | 1,694 | 1,694 | 1,694 | 1,694 | | |
| | | 32540 | Sports Development | 35,248 | 17,618 | 5,931 | -11,687 | 34,748 | -500 | | |
| | | 32541 | Sports Unlimited Programme | 0 | 0 | -10,198 | -10,198 | 0 | 0 | | |
| | | 32542 | Flood Recovery & Community Resilience | 0 | 0 | -8,120 | -8,120 | 0 | 0 | | |
| | | 32543 | Rugby League World Cup Bid 2013 | 0 | 0 | 198 | 198 | 1,258 | 1,258 | | |
| | | 32544 | OLYMPIC ACTIVITIES | 4,657 | 2,328 | -8,568 | -10,896 | -14 | -4,671 | | |
| | | 32545 | CADS Children Abled and Disabled Sports | 0 | 0 | -1,060 | -1,060 | 470 | 470 | | |
| | | 32546 | Youth Engagement | 0 | 0 | -424 | -424 | 0 | 0 | | |
| | | 43020 | Health & Sport | 151,964 | 75,951 | 53,657 | -22,294 | 147,887 | -4,077 | | |
| | | 43030 | NCL Contract | 710,398 | 355,057 | 266,494 | -88,563 | 728,074 | 17,676 | | |
| | Health and Sports Total | | | | 905,562 | 452,601 | 287,020 | -165,581 | 920,239 | 14,677 | |
| | LABGI | 11006 | LABGI Funding | 10,084 | 5,040 | 0 | -5,040 | 0 | -10,084 | | |
| | | 11036 | Advertising site Tangier Building | 0 | 0 | 128 | 128 | 128 | 128 | | |
| | | 11043 | Whitehaven Regeneration | 37,210 | 18,598 | 0 | -18,598 | 31,210 | -6,000 | | |
| | | 11044 | Whitehaven THI | 25,000 | 12,495 | 0 | -12,495 | 25,000 | 0 | | |
| | | 11048 | LABGI - Enterprise Development | 8,000 | 3,998 | 0 | -3,998 | 8,000 | 0 | | |
| | | 11049 | LABGI - Place Marketing | 4,500 | 2,249 | 0 | -2,249 | 4,500 | 0 | | |
| LABGI Total | | | | 84,794 | 42,380 | 128 | -42,252 | 68,838 | -15,956 | | |
| Regeneration and Community | 11031 | Strategy for seaside success | 50,000 | 24,990 | 6,776 | -18,214 | 50,000 | 0 | | | |
| | 11040 | CCF Development Team | -13,000 | -6,498 | -120,046 | -113,548 | -23,869 | -10,869 | | | |
| | 11047 | Pow Beck Valley Stadium Development | 0 | 0 | 54,824 | 54,824 | 0 | 0 | | | |
| | 11056 | Tourism | 0 | 0 | 25,938 | 25,938 | 0 | 0 | | | |
| | 11301 | Development Strategy | 30,596 | 15,292 | 6,928 | -8,364 | 27,479 | -3,117 | | | |
| | 12012 | Head of Regeneration & Community | 72,827 | 36,399 | 35,110 | -1,289 | 71,412 | -1,415 | | | |
| | 22204 | Sustainability | 47,514 | 23,748 | 18,609 | -5,139 | 47,954 | 440 | | | |
| | 22207 | Community Safety Coordinator | 15,000 | 7,497 | 15,000 | 7,503 | 15,000 | 0 | | | |
| | Regeneration and Community Total | | | | 202,937 | 101,428 | 43,138 | -58,290 | 187,976 | -14,961 | |
| Strategic Housing | 33605 | Housing Strategy | 103,381 | 51,669 | 39,496 | -12,173 | 83,743 | -19,638 | | | |
| | 34201 | Private Sector Housing Renewal | 114,712 | 57,334 | 70,549 | 13,215 | 122,016 | 7,304 | | | |
| | 35202 | Homelessness | 186,232 | 93,079 | -7,210 | -100,289 | 176,354 | -9,878 | | | |
| Strategic Housing Total | | | | 404,325 | 202,082 | 102,834 | -99,248 | 382,113 | -22,212 | | |
| Working Neighbourhood Fund | 11010 | Working Neighbourhood Fund (WNF) | 0 | 0 | 2,600 | 2,600 | 0 | 0 | | | |
| | 11013 | RSD - Project Management | 24,000 | 11,995 | 0 | -11,995 | 24,000 | 0 | | | |
| | 11014 | RSD - Cleator Moor Square Development | 10,000 | 4,998 | 10,000 | 5,002 | 10,000 | 0 | | | |
| | 11019 | Coalfields Apprenticeship Initiative | 40,783 | 20,383 | 11,122 | -9,261 | 40,783 | 0 | | | |
| | 11026 | CIP - Joint Health Improvement Post | 16,466 | 8 | | | | | | | |

Appendix C - WRITE OFFS 01/04/12-30/09/12**1. INTRODUCTION**

1.1 Under the Council's Scheme of Delegation, the following limits for write offs apply:-

- Head of Corporate Resources – authorised to write off debts due to the Council not exceeding £50,000
- Director of Resources and Transformation – authorised to write off debts up to the value of £50,000
- Executive must authorise all write offs above £50,000

Once write offs are approved, a summary must be reported to Executive, this report is that summary.

1.2 The debts written off in this report have been authorised by the Corporate Director, Resources and Transformation as they are below £50,000 in value.

1.3 £89,832.42 is being written off in respect of debts where the debtor is bankrupt or the company dissolved. The number of accounts written off for this reason is 41 (compared to 101 during the whole of the Financial Year 2011/12).

1.4 The remaining balance of £26,970.04 is being written off for a variety of reasons including where:-

- the debtor has absconded without trace or
- the debtor has died without any estate or
- the debt is uneconomical to pursue

1.5 A summary of the position for the Financial Year 2012/13 up to 30th September 2012, and the Financial Year 2011/12 reads as follows:-

| Type of Charge | Number of Accounts 1.4.12 to 30.9.12 | Amount Written Off 1.4.12 to 30.9.12 | Number of Accounts 2011/12 | Amount Written Off 2011/12 |
|------------------------------|---|---|---|---|
| Council Tax | 38 | £22,046.66 | 77 | £28,914.91 |
| National Non Domestic Rates | 17 | £80,445.50 | 45 | £167,716.84 |
| Housing Benefit Overpayments | 14 | £5,548.75 | 14 | £2,090.00 |
| Sundry Debt | 15 | £8,761.55 | 30 | £4,755.92 |
| Total | 84 | £116,802.46 | 166 | £203,477.67 |

2. DETAIL

2.1 Of the amount approved for write off the Council bears a different proportion depending on the type of debt as set out below:-

- i. Central Government bears the full cost of Non Domestic Rate write-offs, which accounts for £80,445.50 (£167,716.84 in 2011/12) of the total debt being written off. This amount equates to 0.2 % of the debt raised for 2012/13 of £41.3m. Under the localisation of Business Rates proposals currently being enacted by the Government, Local Authorities will pick up the cost on Non-Domestic Rates write offs from 2013/14.
- ii. Debts in respect of Council Tax total £22,046.66 (£28, 914.91 in 2011/12) and fall on the Collection Fund, of which any surplus or deficit is shared by the relevant authorities in the ratio of their precepts on the Collection Fund in the previous year. This ratio for 2012/13 could mean that the amount of debt falling to Copeland Borough Council would be £2,564.03 (11.63%). The amount to be written off equates to 0.05% of the debt raised for 2012/13 of c. £40.3 m.

The debts written off will be reflected in the actual surplus or deficit upon the Collection Fund 2012/13. The surplus or deficit at the year end on the Collection Fund forms the first call on the Collection Fund in the following year i.e. 2013/14, and this opening balance will be reflected in the Council Tax calculations for 2014/15.

- iii. The remaining debt in respect of housing benefit overpayments of £5,548.75 (£2,090.00 in 2011/12) and sundry debts of £8,761.55 (£4,755.92 in 2011/12) falls completely on the Council.

The bad debt write-offs in respect of housing benefit overpayments are charged to the housing benefits cost centre. Write-offs in respect of sundry debts are charged back to the service cost centre which received the benefit of the debtor income when it was originally raised.

- 2.2 A summary of the position for the Financial Year 2012/13 up to 30th September 2012, of debts falling due to CBC under current legislation and under new legalisation:

| Type of Charge | | Total Debt | Debt Falling to CBC in Current Year | Potential of Debt To Fall to CBC In future years (with change in legislation) 2013/14 onwards |
|------------------------------|-----------|--------------------|-------------------------------------|---|
| Council Tax | 38 | £22,046.66 | £2,564.03 | £2,564.03 |
| National Non Domestic Rates | 17 | £80,445.50 | £0 | £80,445.50* |
| Housing Benefit Overpayments | 14 | £5,548.75 | £5,548.75 | £5,548.75 |
| Sundry Debt | 15 | £8,761.55 | £8,761.55 | £8,761.55 |
| Total | 84 | £116,802.46 | £16,874.33 | £116,802.46 |

*- subject to safety net

3 CURRENT DEBT MANAGEMENT ARRANGEMENTS

3.1 Recovery

The recovery of arrears of Council Tax, National Non Domestic Rates, Housing Benefit. Overpayments and Sundry Debts are all handled differently as Legislation dictates. However, in all cases reminders are issued within 6 weeks of the payment becoming due, and where a Liability Order is obtained from the Magistrates Court and no contact has been made with the Recovery Section to make an agreement to pay the case will be issued to a bailiff for collection a month after the Order has been granted.

3.2 Insolvency

There are various forms of insolvency, depending upon the type of business concerned. For companies, there are voluntary or compulsory liquidations, administration orders and receiverships. For individual traders there is bankruptcy.

When an individual or a company becomes insolvent a liquidator or trustee is appointed to distribute any assets amongst the creditors. Assets are applied first to the expenses of the liquidation, second in meeting preferential debts, and third, in payment of general creditors or unsecured debts, examples of which are Council Tax and NNDR.

The Council is debarred from pursuing normal methods of recovery, such as distress, in cases of insolvency, and so must write-off the debt as irrecoverable. Any subsequent dividends paid in respect of outstanding Council Tax and NNDR are dealt with by re-debiting the appropriate rate account with a corresponding sum.

Some businesses also cease trading without formal insolvency procedures being undertaken. Their debts are written off if they have no assets.

3.3 Absconded debtors

All cases submitted for write-off have been returned by the Council's bailiffs as 'Gone Away – Unable to Trace'. In addition, where appropriate, the following checks are undertaken when attempting to trace an absconded ratepayer: -

- (a) local enquiries are made by the Council's Visiting Inspector.
- (b) checks are made with internal records, such as Council Tax, Benefits and Electoral Registration.
- (c) enquiries, although heavily restricted by Data Protection legislation, may be made with other utilities, e.g. water, electricity, gas, B.T.
- (d) estate agents, solicitors, managing agents may be contacted.
- (e) various other avenues may be followed, such as contact with ex-landlords, family, ex-employers, other local authorities etc.

Such requests for information are made on a voluntary basis only, there being no requirement for respondents to supply the Council with information.

All the cases listed are ceased accounts whose liability has been ended.

3.4 Deceased debtors

Bills for outstanding Council Tax or NNDR are sent to the Executors of deceased persons, but the Council Tax and NNDR regulations prevent the Council from pursuing recovery through the Magistrates Court in cases of non-payment. Cases are therefore put forward for write off and will include cases where the debtor has died leaving no assets.

3.5 Recommendation for write off

Approving recommendations to write-off bad debts, is an internal accounting decision based on recommended good practice by the Audit Commission. The debtor is still liable for the amount outstanding and recovery action can be resumed if circumstances change.