

Agenda Item No

DERBYSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

10 December 2019

Report of the Director of Finance & ICT

BUDGET MONITORING 2019-20 (as at 31 August 2019)

1 Purpose of the Report

To provide Members with the Revenue Budget position for 2019-20 as at 31 August 2019.

2 Information and Analysis

The report summarises the controllable budget position by Cabinet Member Portfolio as at 31 August 2019. Further reports will be considered at Cabinet and Council in accordance with the Budget Monitoring Policy and Financial Regulations.

The projected outturn compared to controllable budget is summarised below. This includes the use of one-off funding to support the Highways, Transport and Infrastructure and Young People portfolios.

	Budget	Forecast Actuals	Projected Outturn
	£m	£m	£m
Adult Care	248.266	247.189	(1.077)
Corporate Services	48.044	46.418	(1.626)
Economic Development and Regeneration	0.701	0.549	(0.152)
Health and Communities (exc. Public Health)	3.657	3.343	(0.314)
Highways, Transport and Infrastructure	79.316	78.467	(0.849)
Strategic Leadership, Culture and Tourism	12.746	12.491	(0.255)
Young People	111.086	114.836	3.750
Total Portfolio Outturn	503.816	503.293	(0.523)
Interest and Dividend Income			(0.597)
Debt Charges			(0.563)

Risk Management	(9.366)
Levies and Precepts	0.000
Corporate Adjustments	0.665
Total	(10.384)

A summary of the individual portfolio positions is detailed below.

Adult Care

There is a projected year-end underspend of £1.077m. The main variances are:

Purchased Services, £4.950m overspend – relates to an increase in the cost of complex care packages and a reduction in Continuing Health Care funding.

Health Funding, £1.386m underspend – relates to Winter Pressures grant funding which has now been allocated and had not been budgeted for originally.

Assistive Technology and Equipment, £1.385m underspend – more targeted issuing has ensured that only the most appropriate community equipment is supplied, saving on the procurement of less suitable equipment.

Unallocated Budgets, £1.694m underspend – relates to budgets awaiting allocation during the year.

Due to the high projected underspend on the portfolio and the estimated increase in Better Care Fund grant income in addition to this, £5.000m of base budget has been transferred from Adult Care to the Risk Management budget.

The budget savings target for 2019-20 is £5.732m. Of this target, £5.832m is expected to be achieved by the end of the financial year.

Additional funding has been provided in the 2019-20 budget for the main growth items:

- Adult Social Care Precept and Improved Better Care Fund - £12.439m, to cover the additional cost of independent sector fees, the pay award relating to staff working in Adult Care and to address the equitable allocation of budgets across the eight districts.
- Transformational Care Programme - £0.456m, to move 24 clients from long stay hospitals to social care provision in line with the independent living agenda.

The main risks which could impact on the portfolio's outturn position are contained in Appendix Two.

Corporate Services

There is a projected year-end underspend of £1.626m. The main variances are:

Human Resources, £0.612m underspend – due to vacancy control. Departmental Human Resource functions are currently being centralised. Holding vacancies will assist in managing a planned restructure of the function as a whole which is expected to deliver significant savings in 2020-21 and 2021-22.

Finance and ICT, £0.601m underspend - due to vacancy control. This will assist in managing a planned restructure aiming to deliver significant savings over the three years from 2020-21.

Strategic Management, £0.357m underspend - relates to savings arising from previous restructures of senior management.

A budget savings target for 2019-20 of £1.340m has been allocated. Of this target, £1.152m of savings initiatives have been identified, all of which are expected to be achieved by the end of the financial year.

Additional funding has been provided in the 2019-20 budget for the main growth items:

- Legal Services - £0.300m (one-off), to support the high levels of demand for the service
- ICT Strategy - £0.200m, to ensure that ICT is aligned with the needs of the business and delivery of the Enterprising Council programme.
- Enterprising Council - £0.150m (one-off), to support transformational change.
- Learning Management System - £0.083m (one-off), to manage the replacement if the Council's Learning Management system.
- HR SAP Development - £0.045m (one-off), to support the HR SAP Development team to generate financial savings.

The main risks which could impact on the portfolio's outturn position are contained in Appendix Two.

Economic Development and Regeneration

There is a projected year-end underspend of £0.152m. The main variances are:

Economic Development, £0.185m underspend – Part of the budget for the Enhanced Enterprise and Investment Service is set aside to lever in external funding. Suitable projects which deliver sufficient value for money have not yet been identified, so this budget is not currently forecast to be spent.

Employment and skills, £0.075m overspend – relates to salary overspend, resulting from a budget deficit when the Head of Employment and Skills post was established.

No budget savings target has been allocated to this portfolio for 2019-20.

No additional funding has been provided to this portfolio in the 2019-20 budget.

There are no significant risks expected to impact on the portfolio's outturn position.

Health and Communities

The Health and Communities portfolio includes the Public Health budget of £39.477m, which is fully funded by the ring-fenced Public Health Grant for 2019-20. The forecast year-end position for the portfolio is an underspend of £0.220m. However, excluding Public Health, the portfolio is forecast to underspend by £0.314m. The main variances are:

Trading Standards, £0.176m underspend – reduced staffing costs following a restructure in December 2018 and one-off funding yet to be committed to support older people in respect of scams and doorstep crime.

A budget savings target of £0.157m has been allocated for 2019-20. £0.206m of savings initiatives have been identified, of which it is anticipated that £0.206m will be achieved by the end of the financial year.

Additional funding has been provided in the 2019-20 budget for the following growth items:

- Coroners - £0.270m, to establish new posts and increase daily fees to Assistant Coroners.
- Trading Standards (Older People Support) - £0.048m (one-off), to provide a programme to increase awareness and reduce instances of fraudulent activity against older people.

The main risks which could impact on the portfolio's outturn position are contained in Appendix Two.

Highways, Transport and Infrastructure

The Highways, Transport and Infrastructure portfolio is forecast to overspend by £1.151m, against a total budget of £77.316m. However, after the allocation of £2.000m of one-off funding from the Budget Management Earmarked Reserve, the portfolio is projected to underspend by £0.849m. Funding has been set aside in the Budget Management Earmarked Reserve for the purpose of meeting the shortfall in the Economy, Transport and Environment department's identified savings target. The intention is to allocate £2.000m of

savings to Highways Maintenance in a future financial year, but the 2019-20 Highways budget remains the same as last financial year because of the use of this funding from reserves. Use of the reserve for this purpose was approved in the Revenue Budget reported to Council on 6 February 2019.

Before the allocation of the reserve funding detailed above, the main variances are:

Unallocated Budget Savings, £5.250m overspend – savings targets not yet allocated to specific services.

Planning and Development, £2.186m underspend – mainly due to additional inspection fee income, paid to the Council by building developers, under Section 38 and 278 of the Highways Act (1980). The high levels of fee income reflect the present state of the local economy and the large number of developments currently underway.

Winter Maintenance, £1.777m overspend – of the £1.473m budget for the winter service, £0.976m had already been spent by the end of August 2019. Further expenditure of £2.250m is forecast for the remainder of the year.

Highways Maintenance, £1.489m underspend – due to staff costs being allocated to capital budgets rather than revenue. Also, due to vacancies; however, these will reduce as the new Highways staff structure is filled.

Waste Management, £1.319m underspend – lower than expected waste tonnages and savings under the waste continuity arrangements.

The budget savings target for 2019-20 is £2.609m, with a further £3.321m target brought forward from previous years. Of this total target of £5.930m, £0.680m is expected to be achieved by the end of the financial year, with the expected base budget overspend being met from one-off funding, as explained above. Therefore there is currently a £5.250m forecast shortfall in achievement of budget savings, however the multi-year savings programme to 2023-24 does allow for some slippage to be covered by prior years' underspends, still delivering the savings target in total.

Additional funding has been provided in the 2019-20 budget for the main growth items:

- Waste Management - £1.500m, to cover the increased cost of delivering the waste treatment and disposal contracts across Derbyshire and increased cost of recycling credits.
- Highways Maintenance - £1.000m (one-off), to provide a co-ordinated programme of maintenance improvements.
- Public Transport - £0.500m, to maintain reasonable levels of public transport accessibility across Derbyshire.
- Water Body £0.100m (one-off), to enable the Council to meet its obligations to manage its water bodies under new regulations

- HS2 Co-ordination Officer £0.064m (one-off), to support representation of the Council's interests as the HS2 route is developed.
- Street Lighting Energy - £0.048m (one-off), to meet inflationary increases to the cost of street lighting energy.

The main risks which could impact on the portfolio's outturn position are contained in Appendix Two.

Any additional costs incurred from the identified risks will be met from the Budget Management earmarked reserve, the Economy, Transport and Environment Prior Year underspends earmarked reserve and the Winter Maintenance earmarked reserve, therefore none of these issues are expected to impact on the overall budget position for 2019-20.

Strategic Leadership, Culture and Tourism

A year-end underspend of £0.255m is projected. The main variances are:

Policy and Research, £0.148m underspend – due to vacancy control and reduced running costs.

Call Derbyshire, £0.085m underspend – due to vacancy control and staff turnover.

Tourism and Twinning, £0.083m underspend – reduced expenditure on tourism related activities.

Heritage, £0.071m overspend – the Environmental Studies Service has been allocated a savings target which has yet to be achieved.

The budget savings target for 2019-20 is £0.542m, with a further £0.159m target brought forward from previous years. All of this total target of £0.701m is expected to be achieved by the end of the financial year.

Additional funding has been provided in the 2019-20 budget for the following items:

- Community Managed Libraries - £0.742m (one-off), to fund the commitment to introduce community managed libraries.
- Thriving Communities - £0.368m, to focus on radically reshaping demand, unlocking community potential and creating an alliance for work and skills.
- Enterprising Council - £0.094m, to support transformational change.

There are no significant risks expected to impact on the portfolio's outturn position.

Young People

The Young People portfolio is forecast to overspend by £5.132m, against a total budget of £109.704m. However, after the allocation of £1.382m of one-off funding from the Budget Management Earmarked Reserve, the portfolio is projected to overspend by £3.750m. Funding has been set aside in the Budget Management Earmarked Reserve for the purpose of meeting the shortfall in the Children's Services department's identified savings target. The intention is to allocate £1.382m of savings to Children's Services budgets in a future financial year, but the 2019-20 budgets have not been reduced by this amount because of the use of this funding from reserves. Use of the reserve for this purpose was approved in the revenue budget reported to Council on 6 February 2019.

However, it should be noted that the eventual overspend could be as high as £5.000m to £6.000m depending on the continued trend in the rate of placements for children in care.

The forecast outturn position includes £6.756m of Dedicated Schools Grant income, as a contribution to the cost of supporting Early Help services and children with additional needs. Income from this source is not guaranteed to continue at the same level in future years.

Before the allocation of the reserve funding detailed above, the main variances are:

Placements for Children in Care, £3.898m overspend – placement numbers have continued to rise steadily over the last six months. There are currently more placements required than can be funded from the allocated budget. The forecast overspend has increased since June due to new placements.

Unallocated Budget, £2.015m underspend – this represents budget released as a result of changes to the Early Help offer. It is being held to cover an anticipated £1.767m of grant income which the government has signalled will be withdrawn in 2020-21. In the interim it will help offset some of the portfolio's underspend against its current budget.

Education Support Services, £1.185m overspend – an increase in the number of children with Special Educational Needs (SEN) driving demand for the Psychology and the Planning and Assessment teams. Also, it is forecast that the decision not to increase the price per meal charged to schools will contribute £0.312m to the overspend on the school catering service.

Home to School Transport, £0.836m overspend – an increase in the number of journeys provided to children with SEN and an increase in the cost of those journeys, driven by economic factors and the need to provide more specialised vehicles.

Support to Children with Disabilities, £0.809m overspend – increasing demand for support and complexity of some individuals' needs.

Early Help and Preventative Services, £0.499m overspend – a shortfall in contributions from schools towards the Early Help offer, offset to some extent by vacant posts in the Multi-Agency and Youth teams. A review is being finalised which, when implemented, will result in a more targeted Early Help service.

Pensions Payable to Former Staff, £0.210m overspend – enhanced pension obligations payable to staff who left during the early 1990s.

A savings target of £3.013m has been allocated for 2019-20. Savings initiatives totalling £3.013m have been identified, of which £2.264m are expected to be achieved by the end of the financial year.

Additional funding has been provided in the 2019-20 budget for the main growth items:

- Placement Demand Pressures - £3.000m plus one-off funding of £5.000m, to support the increase in the demand for placements and the increasing complexity of children and young peoples' needs.
- Social Worker Recruitment - £1.300m plus one-off funding of £2.600m, as part of a four year recruitment plan to increase the number of social workers to ensure caseloads are at a healthy working level consistent with good practice.
- Home to School Transport (SEN) - £1.450m, to support the increased cost of transporting children and young people to school, pupil referral units or alternative provision when they have been excluded from mainstream schools.
- Increase in Special Guardianship Placements - £1.097m, to ensure the budget is sufficient to meet the current level of costs payable to those who have parental responsibility under a special guardianship order.
- Children in Care Legal Proceedings - £1.050m (one-off), reflecting the greater number of court proceedings and the increased use of external legal firms to present cases.
- Children's Homes - £0.450m, to provide additional staffing required to meet the needs of children and young people placed in homes.
- Care Leavers - £0.402m (one-off), to meet the cost of additional statutory duties towards care leavers.
- SEND Assessment and Planning - £0.275m, to provide additional staffing.
- Mobile Working - £0.260m (one-off), to develop solutions to enable more flexible working with the aim of achieving cost benefits and improvements to the timeliness of information.
- Complex Case Pooled Budget - £0.250m (one-off), contingency for the Council's contribution to the pooled budget reflecting the increasing levels of expenditure in recent years.

- Child Protection - £0.105m (one-off), to fund the cost of staff needed to respond to an increased number of children on protection plans. Staff will be reduced if the number of children on plans reduces.
- Children's Participation - £0.080m (one-off), to fund a delay to a planned budget reduction to the support provided to children and young people to participate in decision making. The service is seeking to identify alternative savings options.
- Foster Carers - £0.060m, to cover the inflationary increase to foster carer allowances from April 2019.

The main risks which could impact on the portfolio's outturn position are contained in Appendix Two.

Dedicated Schools Grant

The Dedicated Schools Grant (DSG) is a ring-fenced grant comprising four individual blocks: Schools Block, High Needs Block (HNB), Early Years Block and Central Block. Allocations of the blocks are governed by the Schools and Early Years Finance Regulations. Any underspend or overspend on the grant is carried forward to future years within the accumulated balance of the DSG Earmarked Reserve.

After utilising available balances from the DSG reserve, it was anticipated that 2019-20 HNB expenditure would exceed the allocated grant income by £0.281m. These deficits accumulate in the DSG reserve, but would have to be funded by earmarking £0.281m from the General Reserve. It was forecast that HNB overspends would total £9.222m between 2019-20 and 2022-23, after using available balances from the DSG reserve.

	2019-20	2020-21	2021-22	2022-23	Total
	£m	£m	£m	£m	£m
HNB Deficits to Fund	0.281	2.504	2.660	3.777	9.222

£9.222m represents the cumulative pressure on the General Reserve over the four year period.

However, on 4 September 2019, in the Spending Review 2019, the Government announced an additional £700m of High Needs Funding for special educational needs. The Department for Education intends to distribute this between authorities based on the High Needs Block within the DSG over the coming three years. Initial calculations suggest this additional funding will be sufficient to mitigate this pressure on the General Reserve in its entirety.

Summary

A Council portfolio underspend of £0.523m is forecast, after the use of £3.382m of Earmarked Reserves to support the Highways, Transport and

Infrastructure and Young People portfolios. Any underspends in 2019-20 will be used to manage the budget in 2020-21.

Interest and Dividends received on balances is estimated to underspend by £0.597m, assuming that returns on the Council's investments in pooled funds remain robust and that these investments are held for all of the financial year. The interest base rate is currently 0.75%, however, the Council utilises a range of investments to maximise its income.

The Debt Charges budget is projected to underspend by £0.563m. This is based on forecast interest payments, anticipated Capital Financing Requirement (CFR), a Minimum Revenue Provision (MRP) of 2.5% in keeping with the policy reported to Cabinet on 22 November 2016 and a £4.500m one-off reduction in the Council's Capital Adjustment Account Reserve. This reduction is made on the basis that the amounts set aside to repay debt over the last ten years are well in excess of what is required to ensure the Council can repay its debts. An £8.000m one-off reduction for 2019-20 was reported to Council on 7 February 2018, however it is now proposed to delay some of the one-off reductions in 2019-20 and 2020-21 until 2021-22, in order to smooth the profile of the budget savings required in those years. The change to the profile of these reductions, compared to the profile previously reported in the Council's Five Year Financial Plan, is as follows:

	2018-19 £m	2019-20 £m	2020-21 £m	2021-22 £m	Total £m
Original Profile of Reductions	10.000	8.000	7.000	0.000	25.000
Revised Profile of Reductions	10.000	4.500	3.500	7.000	25.000

The Risk Management Budget is forecast to underspend by £9.366m. This includes an additional £5.117m of Business Rates Relief grant funding and a virement of £5.000m of budget from the Adult Care portfolio. It is proposed to use £5.000m of additional Business Rates Relief funding to establish a Business Rates Relief Earmarked Reserve, the purpose of which will be subject to further consideration by Members.

Corporate Adjustments are forecast to overspend by £0.665m. This is based on a prudent allowance for potential credit losses on the Council's non-rated investments.

Details of the Council's Earmarked Reserves balances as at 31 August 2019 are set out in Appendix One. A review of the Council's reserves balances were reported to Cabinet on 21 November 2019.

A summary of the expected achievement of budget savings targets is provided at Appendix Three. The budget savings target for 2019-20 is £13.393m, with

a further £3.480m target brought forward from previous years. The savings initiatives identified to meet this target currently fall short by £5.289m, therefore further proposals will need to be brought forward to ensure the Council continues to balance its budget. Of this total target of £16.873m, £10.835m is expected to be achieved by the end of the financial year. Therefore, there is a £6.038m forecast shortfall in achievement of budget savings. The resulting base budget overspend is offset to some extent by one-off underspends or is being met from one-off funding from earmarked reserves.

The age profile of debts owed to the Council and the value of debts written off is disclosed in Appendix Four. This information is collected on a departmental rather than portfolio basis.

3 Financial Considerations

As set out above.

4 Other Considerations

In preparing this report the relevance of the following factors has been considered: legal, prevention of crime and disorder, equality and diversity, human resources, environmental, health, property, transport and social value considerations.

5 Background Papers

Papers held in Technical Section, Finance & ICT, Room 137, County Hall.

6 Officer's Recommendation

That Audit Committee:

- 8.1 Notes the 2019-20 budget monitoring position as at 31 August 2019.
- 8.2 Notes the revision to the profile of the one-off reductions to the Capital Adjustment Account Reserve from 2019-20 to 2021-22.
- 8.3 Notes the establishment of a Business Rates Relief Earmarked Reserve and a contribution of £5.000m from additional Business Rates Relief Grant into this reserve, the purpose of which will be subject to further consideration by Members.

PETER HANDFORD

Director of Finance & ICT

Earmarked Reserves as at 31 August 2019

Adult Care	£m
Older People's Housing Strategy	30.000
Other reserves	1.763
Total Adult Care	31.763
 Corporate Services	
Loan Modification Gains/Losses	28.440
Insurance and Risk Management	20.069
Budget Management	19.626
Revenue Contributions to Capital	16.591
Planned Building Maintenance	5.932
Business Rates Strategic Investment Fund	4.889
Computer Purchasing	3.615
Uninsured Financial Loss	3.500
Property Insurance Maintenance Pool	2.837
Prior Year Underspends	2.561
Property DLO	2.503
Change Management	2.311
PFI Reserves	1.981
Community Priorities Programme	1.025
Other reserves	4.529
Total Corporate Services	120.409
 Economic Development and Regeneration	
D2 Growth Fund	0.200
Markham Environment Centre	0.114
Skills Training	0.101
Other reserves	0.417
Total Economic Development and Regeneration	0.832
 Health and Communities	
Domestic Abuse	2.060
S256/External Funding	0.254
Other reserves	0.349
Total Health and Communities	2.663
 Highways, Transport and Infrastructure	
Prior Year Underspends	10.640
Winter Maintenance	2.000
Road Safety Public Service Agreement (PSA)	1.182
Waste Recycling Initiatives	0.598
IT Reserve	0.559

APPENDIX 1**Public**

Derby and Derbyshire Road Safety Partnership Reserve	0.500
Other reserves	1.494
Total Highways, Transport and Infrastructure	16.973

Strategic Leadership, Culture and Tourism

Policy & Research	1.044
Prior Year Underspends	0.913
Community Managed Libraries	0.742
Derbyshire Challenge Fund	0.466
Library Restructure	0.429
Derwent Valley Mills World Heritage Site	0.193
Other reserves	0.590
Total Strategic Leadership, Culture and Tourism	4.377

Young People

Tackling Troubled Families	4.083
Standards Fund (Schools)	1.170
Childrens Services IT Systems	0.746
School Rates Refunds	0.600
Youth Activity Grants	0.330
Foster Carer Adaptations	0.326
Other reserves	0.703
Total Young People	7.958

Total Portfolio Earmarked Reserves**184.975****Schools**

Schools Balances	25.776
Dedicated Schools Grant (DSG)	3.649

Total balances held for and on behalf of schools**29.425****Public Health Grant****7.601**

Service	Risk	Sensitivity* £m	Likelihood (1 = Low, 5 = High)
*Sensitivity represents the potential negative impact on the outturn position should the event occur.			
Debt Charges			
Interest Payments	<p>If the Council needed to take out extra borrowing to fund additional capital expenditure, such as that associated with the purchase of the Waste Treatment Plant at Sinfin, this would impact on its annual interest payments.</p> <p>For example, an additional £30.000m of borrowing, from the Public Works Loans Board, repayable on maturity in 40 years, would cost an additional £0.918m each year at the current rate of 3.06%. If this borrowing were taken out in November 2019, the 5 month impact on the budget would be £0.383m.</p> <p>The Public Works Loans Board recently announced a 1% rise in its rates. The impact of this would be an additional annual cost of £0.300m on £30.000m of new borrowing (included above).</p>	0.380	4
Minimum Revenue Provision	<p>An additional £30.000m of borrowing, from the Public Works Loans Board, repayable on maturity in 40 years would require an additional £0.750m to be provided each year for repayment of the debt.</p> <p>If this borrowing were taken out in November 2019, the 5 month impact on the budget would be £0.313m.</p>	0.310	4

Service	Risk	Sensitivity* £m	Likelihood (1 = Low, 5 = High)
Adult Care			
None	No single risks over £0.500m	-	-
Corporate Services			
County Property	Loss of key personnel due to uncertainty over a review planned to be implemented from January 2020. Potential net loss of income.	0.200	3
Health and Communities			
Coroners	National shortage of Pathologists may impact by increasing fees	0.100	5
Highways, Transport and Infrastructure			
Highways and Countryside	Failure of assets such as roads, pavements, bridges, retaining walls, street lighting columns, safety fencing, gullies, countryside assets, canals, reservoirs.	1.500	4
Winter Maintenance	Impact of a severe winter.	1.500	4
Street Lighting Energy and Maintenance	Further energy price increases, or further slippage in implementation of the LED programme.	0.300	2
Flooding and/or extreme weather	Emergency response procedures are in place to minimise the impacts of these emergencies. However there is the potential subsequent costs of remedial activities.	1.000	3
Waste Management	Costs associated with resolving the future of the Waste Treatment Plant at Sinfin, including the possibility that some of these costs may not be considered capital in nature.	3.000	5
Young People			
Placements	Increased number of children requiring placements.	2.500	4
Social Care services	Increase in number of referrals meeting social care thresholds.	0.300	4

APPENDIX 2**Public**

Service	Risk	Sensitivity* £m	Likelihood (1 = Low, 5 = High)
	Inability to recruit and retain sufficiently experienced social workers.	1.000	3
Department wide	Data security breaches and the subsequent risk of serious damage to reputation and financial impact if fines are imposed	0.500	3
Multi-Agency Teams	Not meeting targets for Troubled Families data collection resulting in loss of income	0.300	3

APPENDIX 3

Budget Savings Monitoring 2019-20

Portfolio	Budget Savings Targets			Savings Initiatives Identified			Target not Identified	Actual Savings Forecast	Savings Shortfall
	Not yet achieved Brought Forward			Still to be Achieved			(Shortfall)/ Additional Identified Savings	Forecast to be achieved by Financial Year End	Actual (Shortfall)/ Additional Achievement of Savings Target
	Prior Year £m	Current Year £m	Total Target £m	Prior Year £m	Current Year £m	Total Identified £m	£m	£m	£m
AC	0.000	5.732	5.732	0.000	5.832	5.832	0.100	5.832	0.100
CS	0.000	1.340	1.340	0.000	1.152	1.152	(0.188)	1.152	(0.188)
EDR	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
HC	0.000	0.157	0.157	0.000	0.206	0.206	0.049	0.206	0.049
HTI	3.321	2.609	5.930	0.000	0.680	0.680	(5.250)	0.680	(5.250)
SLCT	0.159	0.542	0.701	0.159	0.542	0.701	0.000	0.701	0.000
YP	0.000	3.013	3.013	0.000	3.013	3.013	0.000	2.264	(0.749)
Total	3.480	13.393	16.873	0.159	11.425	11.584	(5.289)	10.835	(6.038)

AC = Adult Care ; CS = Corporate Services ; EDR = Economic Development and Regeneration ; HC = Health and Communities ; HTI = Highways, Transport and Infrastructure ; SLCT = Strategic Leadership, Culture and Tourism ; YP = Young People

Age profile of debt, relating to income receivable, at 31 August 2019

0 - 30 Days £m	31 - 365 Days £m	1 - 2 Years £m	2 - 3 Years £m	3 - 4 Years £m	Over 4 Years £m	Total £m
Adult Care						
0.948	6.566	1.041	0.903	0.256	0.639	10.353
9.2%	63.4%	10.1%	8.7%	2.5%	6.2%	100.0%
Children's Services						
0.361	1.296	0.065	0.052	0.011	0.016	1.801
20.0%	72.0%	3.6%	2.9%	0.6%	0.9%	100.0%
Economy, Transport and Environment						
0.634	3.871	0.642	0.051	0.023	0.010	5.231
12.1%	74.0%	12.3%	1.0%	0.4%	0.2%	100.0%
Commissioning, Communities and Policy						
0.809	1.822	0.262	0.087	0.026	0.175	3.181
25.4%	57.3%	8.2%	2.7%	0.8%	5.5%	100.0%
All Departments						
2.752	13.555	2.010	1.093	0.316	0.840	20.566
13.4%	65.9%	9.8%	5.3%	1.5%	4.1%	100.0%

The value of debt written off in the 12 months up to 31 August 2019

Department	£m
Adult Care	0.794
Children's Services	0.036
Economy, Transport and Environment	0.014
Commissioning, Communities and Policy	0.060
All Departments	0.904