

**CABINET MEMBER FOR RESOURCES, ENTERPRISE AND
ECONOMIC DEVELOPMENT (DEPUTY LEADER)**

AGENDA

DATE: Wednesday, 3 March 2021

TIME: 9.00 am

VENUE: Microsoft Teams Meeting

MEMBERSHIP: Councillor Graham Swift (Deputy Leader and Cabinet Member for Resources, Enterprise and Economic Development)

EXECUTIVE DECISIONS

1. Irrecoverable Debt On The Agresso Sundry Debtor System: 3 - 10
The Central Finance Manager to submit a written report.
2. Former Housing Tenant Debts To Be Written-Off In 2020/21: 11 - 18
The Neighbourhood Services Manager to submit a written report.
3. Further Use of Covid-19 Hardship funding 2020/21: 19 - 24
The Revenues, Welfare and Customer Services Manager to submit a written report.

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NOT FOR PUBLICATION: The Appendix A to this report contains information considered to be exempt under Paragraph 3 of Schedule 12A to the Local Government Act 1972 as amended

Agenda Item No.

REPORT TO: Cabinet Member for Resources, Enterprise and Economic Development

DATE: 03 March 2021

SERVICE AREA: Corporate Affairs

REPORTING OFFICER: Central Finance Manager
(Tracy Burr)

SUBJECT: **IRRECOVERABLE DEBT ON THE AGRESSO SUNDRY DEBTOR SYSTEM**

WARD/S AFFECTED: ALL DISTRICT

FORWARD PLAN REF: N/A

1.0 PURPOSE OF REPORT

1.1 To seek approval to write-off debts raised on the Council's Financial Management System considered irrecoverable.

2.0 RECOMMENDATION

2.1 The Cabinet Member is asked to approve the sundry debtor write-off amount of £169,483.40 (net of recoverable VAT), as summarised in the two tables on pages 2 and 3 of this report.

3.0 RECOMMENDED REASONS FOR DECISION

3.1 A regular review of customer bad debt for write-off is good accountancy practice.

3.2 The Council will be able to recover VAT on all but one of these debts.

4.0 ALTERNATIVE OPTIONS CONSIDERED AND RECOMMENDED FOR REJECTION

4.1 Not to write off any bad debts. This is not acceptable accountancy practice and means that we will not be able to recover VAT on debts that are unlikely to be paid.

4.2 To amend the recommended list of debt to be written off. As described below, a stringent process has been followed to arrive at the list of debts recommended for writing-off.

5.0 THE REPORT

5.1 Determination of Write-Offs

5.1.1 Invoices are issued by Service Areas who are then responsible for pursuing the debts in line with standard procedures, before referring them to Legal Services where necessary.

5.1.2 Debts go through a rigorous process before they are submitted for write-off whereby each has to be:

- a. Investigated and allocated a reason for writing off and supported with appropriate paperwork.
- b. Considered by at least two managers; and
- c. Subject to a minimum number of checks.

5.1.3 The process used has been and is subject to audit scrutiny and has been found to be satisfactory.

5.2 Large Balance Write-Offs

5.2.1 Large balance write-offs are those greater than £100 and for this report total £170,591.86 (including VAT). The two tables below provide a summary and Appendix A sets out the individual accounts.

SUMMARY OF PROPOSED WRITE-OFFS BY REASON	No of Invoices	Amount (including VAT)
A Bankruptcy/Liquidation	18	3,729.82
B Customer deceased	0	0.00
C Committed to prison	0	0.00
D Remitted to Magistrate	0	0.00
E Gone away/Unable to trace	6	6,880.64
F Statute Barred	0	0.00
G No assets	12	1,765.83
H Road traffic accident damage	0	0.00
I Other*	10	158,215.57
TOTAL	46	£170,591.86

*These are mainly debts that are uneconomic to pursue further. The costs involved are too great, the probability of success is too slim or there are simply no further legal options available.

SUMMARY OF PROPOSED WRITE-OFFS BY PORTFOLIO	Amount (including VAT)
A Resources, Enterprise & Economic Development - HCC	5,042.74
B Resources, Enterprise & Economic Development - Central	156,331.90
C Resources, Enterprise & Economic Development - Collection Fund	0.00
D Resources, Enterprise & Economic Development - General	0.00
E Sustainable Transport	129.00
F Leader	0.00
G Resources, Enterprise & Economic Development - Property	2,370.00
H Planning	0.00
J Housing & Sustainable Communities - Safer Communities	1,374.15
K Environment, Waste Reduction & Recycling	5,006.84
L Housing & Sustainable Communities - Housing	0.00
M Culture, Tourism & Sport	0.00
N Resources, Enterprise & Economic Development - ED	337.23
TOTAL	170,591.86

5.2.2 The large balance write offs for 2020/21 represents an overall increase of £120,961 on the 2019/20 write off value. The large increase relates to one commuted sum invoice and if we were to disregard this, the 2020/21 write-off value would represent a decrease of £33,360 on the previous year.

5.2.3 Despite the pandemic, debt due from companies that are bankrupt or in liquidation has reduced by £37,215 from 2019/20.

5.3 VAT

5.3.1 If accounts are less than four years and six months old, the VAT is recoverable from HM Revenue & Customs otherwise it is lost.

5.3.2 Of the £170,591.86 to be written off £1,164.66 is VAT, of which £1,108.46 is recoverable. This means the net cost to the Council of writing off these debts is £169,483.40.

5.4 Small Balance Write-Offs

5.4.1 Whilst the Section 151 Officer has delegated authority to write-off, debts up to £500 this is only exercised in relation to small debts i.e. those of £100 or less (Financial Procedure Rules 14.5). This is because multiple individual invoices for the same debtor could exceed the £500 threshold over the year.

5.4.2 Minor balances under £100 are written off on a regular basis throughout the year. For 2020/21 these write-offs total £203.34 and allowing for recoverable VAT, the net cost to the Council is £182.46

5.5 Total Debtor Write-Off

5.5.1 In total £170,795.20 of debt is being put forward for write-off in March 2021, with a net cost to the Council of £169,665.86. This is equivalent to approximately 1.23% of the £13.8m of debtor accounts raised in the financial year 2020/21 (to 12/02/2021).

- 5.5.2 Of this total, the Cabinet Member is asked to agree the large balance total of £170,591.86. The small balances have already been written off during this financial year under the delegated authority of the Section 151 Officer.

5.6 Provision of Bad Debt

- 5.6.1 The majority of the write off balance relates to a single invoice for £154k. This invoice related to part of a commuted sum for a housing development. This commuted sum was treated as a capital grant and so there is no impact on the revenue budget. The full cost of £154k was provided for in 2019/20, so there will be no impact in 2020/21 from writing off this invoice. The remainder of the cost of the write offs can be met by existing provisions for bad debt. A full review of the Council's provision for bad debt will be undertaken as part of the final accounts process. If this results in a requirement to increase the current level of provision this will be reported in due course.

6.0 REQUIRED ASSESSMENTS AND IMPLICATIONS

- 6.1 The following were considered: Financial Implications; Human Resources Implications; Legal Implications; ICT Implications; Strategic Property/Asset Management Considerations; Risk Assessment; Equality and Diversity (the Public Sector Equality Duty and impact upon people with protected characteristics). If applicable, the outcomes of any consultations, assessments, considerations and implications considered necessary during preparation of this report are detailed below.

- 6.2 The report was written by Finance staff but consultation sought from the Service Finance Manager in relation to the bad debt provision. Their response is set out in 5.6.1.

- 6.3 The Legal Section has been consulted during the preparation of this report with no comments received. In addition, all outstanding debt is referred to the Council's legal section for recovery in the first instance. This is in line with the Council's policy for The Management of Sundry Debt.

- 6.4 A risk assessment has been undertaken and the main risk is:

A debt is written off that could have been recovered. As described in Section 5.1, a stringent process is followed before debts are put forward for write-off.

7.0 CONCLUSIONS

- 7.1 Regular review of bad debt for write-off is good accountancy practice.

- 7.2 A stringent process has been followed in arriving at the list of bad debts recommended for writing off. This process has been the subject of audit scrutiny and found to be satisfactory.

Background Papers – Working papers are kept within the Central Finance Team.

OFFICER CONTACT: Please contact Tracy Burr (Central Finance Manager) if you require any further information on the contents of this report. The officer can be contacted at Finance/Civic Centre, PO Box 787, Harrogate, HG1 9RW Tel 01423-500600(ext. 58577) or by e-mail tracy.burr@harrogate.gov.uk

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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REPORT TO:	Cabinet Member for Resources, Enterprise and Economic Development
DATE:	3 March 2021
SERVICE AREA:	Housing and Property
REPORTING OFFICER:	Neighbourhood Services Manager <i>Noel Duke</i>
SUBJECT:	FORMER HOUSING TENANT DEBTS TO BE WRITTEN-OFF IN 2020/21
WARD/S AFFECTED:	ALL DISTRICT
FORWARD PLAN REF:	Key Decision No. or N/A

1.0 PURPOSE OF REPORT

- 1.1 To note the decision to write off former tenant housing debts amounting to £15,891.95 where the individual debts are less than £500.

Of this total £15,759.27 relates to former tenant arrears for secure tenants (Appendix A) and £132.68 to former tenant arrears for temporary accommodation (Appendix C).

- 1.2 To approve the writing-off of former tenant housing debts amounting to £16,385.09 where the individual debts are more than £500.

This total relates to former tenant arrears of £16,385.09 for secure tenants (Appendix B) and nil former tenant arrears for temporary accommodation.

- 1.3 The total proposed write off for 2020/21 is £32,277.04

A total of £41,327.70 was written off in 2019/20

2.0 RECOMMENDATION/S

- 2.1 That the decision to write off former tenant housing debts (individual debts less than £500) amounting to £15,891.95 in 2020/21 be noted.

- 2.2 That former tenant housing debts (individual debts over £500), totalling £16,385.09, be approved for writing-off in 2020/21.

3.0 RECOMMENDED REASON/S FOR DECISION/S

- 3.1 The debt summarised in Appendices A, B, and C to the report is considered irrecoverable, and Cabinet Member for Resources, Enterprise and Economic Development approval is required for writing-off individual debts over £500, in accordance with the Council's Standing Orders & Financial Regulations.

4.0 ALTERNATIVE OPTION/S CONSIDERED AND RECOMMENDED FOR REJECTION *(Must be used for reports to Cabinet & Cabinet Members)*

- 4.1 To approve only part or none of the recommended list of debt to be written off. This is not being recommended because the submitted lists, summarised in Appendices A, B, and C of the report, is considered irrecoverable after investigation, for the reasons indicated.

In addition, any debts written off can be reinstated at a future date if circumstances change, e.g. a former tenant moves back into the area and submits a housing application.

5.0 DEBTS TO BE WRITTEN-OFF

- 5.1 Appendix A summarises debts under £500 already written-off, under the scheme of delegation, for former secure tenants, which are being reported for information. There are 133 debts, totalling £15,759.27. The average debt is £118.49 and the majority of the debt has been written off following the death of the tenant.

- 5.2 Appendix B gives details of the debts over £500 relating to former secure tenants for which Cabinet Member for Resources, Enterprise and Economic Development approval is required before write-off. There are 16 debts, totalling £16,385.09. The majority of these debts are for former tenants who were evicted or abandoned their homes and remain untraceable.

Before any debts over £500 are recommended for write off at least two searches are carried out using search tools (such as the National Anti-Fraud Network - NAFN) and checks are made for housing benefit or waiting list applications.

- 5.3 Appendix C summarises debts under £500 already written-off, under the scheme of delegation, for former temporary accommodation tenants, which are being reported for information. There are only two debts, totalling £132.68.

- 5.4 The total amount of £16,385.09 (Appendix B) being recommended for writing-off is approximately 0.10% of the annual housing debit (£16,449,310). Sufficient bad debt provision has been made from the Housing Revenue Account in previous years to accommodate the above write offs.

- 5.5 The total arrears (£32,277.04) - including that already written off - represent 0.19% of the annual housing debit (compared to 0.26% in 2019/20). Again,

there is sufficient bad debt provision within the HRA to accommodate these write-offs.

6.0 REQUIRED ASSESSMENTS AND IMPLICATIONS

6.1 The following were considered: Financial Implications; Human Resources Implications; Legal Implications; ICT Implications; Strategic Property/Asset Management Considerations; Risk Assessment; Equality and Diversity (the Public Sector Equality Duty and impact upon people with protected characteristics). If applicable, the outcomes of any consultations, assessments, considerations and implications considered necessary during preparation of this report are detailed below.

6.2 **Finance were consulted during the preparation of this report** and they confirmed that there is sufficient bad debt provision to cover the cost of the arrears to be written off in 2020/21. The amount of the provision will be reviewed as part of the Final Accounts process and will be increased should this be necessary.

6.3 RISK ASSESSMENT

A risk assessment has been undertaken and the major risks are outlined below.

There are no major risks. As stated in paragraph 6.2, there is sufficient bad debt provision to cover the cost of the arrears to be written off in 2020/21.

6.4 EQUALITY AND DIVERSITY

The Public Sector Equality Duty and impact upon people with protected characteristics has been considered during the preparation of this report.

The contents of this report will have no impact on people with protected characteristics or others.

7.0 CONCLUSIONS

7.1 That the former housing tenant arrears detailed in this report should be written off in the current financial year.

Background Papers – None

OFFICER CONTACT: Please contact (Noel Duke – Neighbourhood Services Manager), if you require any further information on the contents of this report. The officer can be contacted at (*Housing & Property, PO Bo 787, Harrogate, HG1 9RW*) 01423-(500600 ext. 51622) or by e-mail – (noel.duke@harrogate.gov.uk)

**HOUSING FORMER TENANT (SECURE TENANTS) RENT DEBTS UNDER
£500 WRITTEN-OFF IN 2020/2021**

REASON FOR WRITE-OFF	NUMBER	AMOUNT £	AVERAGE £
Deceased – no assets	67	13518.01	201.76
No forwarding address and unable to trace	10	1044.01	104.40
Court action – unable to recover			
Not worth cost of recovery	55	1100.75	20.01
No assets	1	96.50	96.50
Bankrupt			
Small credit – not worth refund			
Bailiff referral – no success			
Computer error			
Clerical error			
As instructed by Head of Housing			
Supporting people account – impractical to recover			
Left property – now in prison			
TOTAL	133	15759.27	118.49

HOUSING FORMER TENANT (SECURE TENANTS) RENT DEBTS OVER £500 RECOMMENDED FOR WRITE-OFF 2020/2021

REFERENCE NUMBER	ACCOUNT TYPE	AMOUNT	COMMENTS
0000001030	Lifeline charge	625.35	Deceased and no assets
0000001120	Lifeline charge	719.52	Deceased and no assets
3570071002	RENT	1718.12	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered.
8340050006	RENT	677.56	Deceased and no assets
3890080006	RENT	800.19	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
1810260005	RENT	559.52	Deceased and no assets
1080380002	RENT	996.39	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
0900090004	RENT	2823.78	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
5410370006	RENT	1323.79	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
0620591007	RENT	769.14	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
2220120005	RENT	795.84	Deceased and no assets
0050411006	RENT	719.85	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
0030250005	RENT	1215.02	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered
9991149311	RENT	1169	No forwarding address. Two NAFN searches carried out. No HB claim or housing application registered

2190620005	RENT	798.20	No assets - bankrupt
9991136015	RENT	673.82	Deceased – no assets
TOTAL (16)		£16385.09	

APPENDIX C

**FORMER TEMPORARY ACCOMMODATION DEBTS UNDER £500
WRITTEN-OFF IN 2020/2021**

REASON FOR WRITE-OFF	NUMBER	AMOUNT £	AVERAGE £
Deceased – no assets	1	106.66	106.66
No forwarding address & unable to trace			
Court action – unable to recover			
Not worth cost of recovery	1	26.02	26.02
No assets			
Bankrupt			
Small credit – not worth refund			
Bailiff referral – no success			
Computer error			
Clerical error			
As instructed by Head of Housing			
Supporting people account – impractical to recover			
Left property now in prison			
TOTAL	2	132.68	66.34

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REPORT TO:	Cabinet / Cabinet Member for Resources, Enterprise and Economic Development
DATE:	02 March 2021/ 03 March 2021
SERVICE AREA:	Finance
REPORTING OFFICER:	Revenues, Welfare and Customer Services Manager <i>(Julie Gillett)</i>
SUBJECT:	Further Use of Covid-19 Hardship funding 2020/21
WARD/S AFFECTED:	ALL DISTRICT
FORWARD PLAN REF:	N/A

1.0 PURPOSE OF REPORT

- 1.1 To update the Cabinet and the Cabinet Member for Resources, Enterprise and Economic Development (REED) on the current Covid-19 Hardship funding position and to approve further uses of the remaining Hardship Funding allocated by Central Government in response to the COVID-19 pandemic.

2.0 RECOMMENDATIONS

- 2.1 The Cabinet and Cabinet Member notes the current Hardship spend and funding position.
- 2.2 The Cabinet Member approves a small balance of the Hardship funding is carried forward into 2021/22 to cover adjustments to the Council Tax Reduction (CTR) hardship payment awards in line with MHCLG guidance.
- 2.3 The Cabinet approves the use of the Hardship Funding to top-up the funding for Discretionary Housing Payment scheme to enable the continuation of support through to 31 March 2021.
- 2.4 The Cabinet Member approves the use of the Hardship funding to provide council tax support to clear current year arrears to vulnerable customers who have received Discretionary Housing Payments (DHP) this year and have council tax arrears for 2020/21.

- 2.5 To seek the view of the Cabinet for any further use of remaining hardship funding should there be a balance remaining.
- 2.6 The Cabinet delegate authority to the Section 151 Officer, or Deputy in his absence, to approve the final amounts required for each agreed use of the funding above, and to approve any further use of the Hardship funding to ensure funding is spent by 31 March 2021.

3.0 RECOMMENDED REASON/S FOR DECISION/S

- 3.1 The decisions will allow the Council to use the Hardship funding in line with Government guidance and to provide continued financial support to economically vulnerable residents.
- 3.2 The delegation of authority to the Section 151 Officer to agree further use if there is remaining hardship funding and to agree the final levels of funding between the agreed uses in this report will ensure the remaining funding is fully spent by 31 March 2021 ensuring financial support to economically vulnerable customers is maximised.

4.0 ALTERNATIVE OPTION/S CONSIDERED AND RECOMMENDED FOR REJECTION

- 4.1 Not to proceed with the recommendations in this report would mean the opportunity to provide financial support from Central Government funding to those residents in our district who are economically vulnerable residents would be missed. This is not recommended.
- 4.2 Not to delegate authority to the Section 151 Officer to approve further use of the remaining hardship funding and to agree the final levels between each agreed use would mean we may not act quickly to support economically vulnerable residents resulting in unspent hardship funding. This is not recommended as any unspent funding has to be returned to Central Government. This is not recommended as it would prevent financial support reaching our economically vulnerable residents.

5.0 THE REPORT

- 5.1 As part of its response to COVID-19, the Government announced in the Budget on 11 March 2020 that it would provide Local Authorities in England with £500 million of new grant funding to support economically vulnerable people and households in their local area.
- 5.2 The Government awarded Harrogate Borough Council hardship funding of £863,157 and provided [guidance](#) outlining the underpinning principles for use of the fund. They expected the majority of the funding to be used to provide additional support to help with Council Tax payments for working age claimants of Council Tax Reduction (CTR).
- 5.3 The award of hardship payments of up to £150 for working age CTR claimants through this financial year was agreed by Cabinet on [1 July 2020](#)

and at the end of January we had used £485,923,10 of our allocated funding, equating to 56.3%.

- 5.4 The rate of new cases that qualify for the award each week has remained modest even through the current lockdown mainly due to the extension of the Government support schemes, Job Retention and Self Employment Income Support. It is estimated that total spend would be £512,622 this year leaving remaining unspent funding at end of 31 March 2021 of approx. £350,535. Any unspent monies has to be returned to Government.
- 5.5 In line with the delegated authority the Director of Corporate Affairs in consultation with the Cabinet Member (REED) and the Head of Finance has agreed to increase the CTR hardship funding level by £75.00 from £150 to £225 across all existing and new cases during 2020/21.
- 5.6 Work is ongoing to administer this increase and it is estimated that the cost of this increase is approx. £235,500 and provides further financial support to over 4,000 households.
- 5.7 Consideration of how to use the remaining funds has been undertaken and this report sets out the proposed uses for remaining hardship funding for approval.

5.8 Proposal to use funding to cover retrospective adjustments to CTR hardship payment awards

Given the nature of CTR there can be retrospective adjustments to a CTR claims necessary for a prior financial year. In some cases, such adjustments may impact on the hardship fund discount that a taxpayer may have been entitled to in respect of their 2020-21 council tax liability. It is estimated that £10,000 of the hardship funding would be required to cover the CTR adjustments until this funding is exhausted or until end of May 2021.

5.9 Proposal to fund top-up to Discretionary Housing Payment scheme

Welfare Services administer the Discretionary Housing Payment scheme which provides a payment award to be used to clear outstanding rent arrears and to give extra financial assistance towards the weekly rent charge moving forward.

- 5.10 To qualify for a DHP, customers have to:-
- be in receipt of Housing Benefit or Universal Credit;
 - fall within a vulnerable client group;
 - be suffering severe financial hardship and need assistance to meet their housing costs.

- 5.11 The Welfare Support Team assess applications to ensure all eligibility criteria are met and evidence these. Commonly, recipients have mental health issues, physical illnesses, have had a family break up; are fleeing domestic abuse. Most are severely in debt, have lost their jobs or had reduced income due to COVID. They are usually in receipt of Universal Credit, unemployment benefits and disability benefits with income levels

insufficient to meet their basic living costs. They have no capital reserves that they can draw on

- 5.12 The DHP funding for 2020/21 was £265,200 and there has been a 50% increase in applications this year primarily due to the impact of Covid-19. We propose to use remaining funding from the Covid19 Council Tax Hardship Fund to top up our DHP scheme. This would ensure all successful applications through to 31 March 2021 are able to be awarded. Without this then if the funding pot was spent then applications would be declined.
- 5.13 We propose that an estimated £10,000 from the funding would be required to accommodate all applications to 31 March 2021 and allow an extra buffer in case needed.
- 5.14 **Proposal to provide additional Council Tax Support to Customers who are in receipt of a Discretionary Housing Payment (DHP)**
- The proposal is to use CTR Hardship funding to clear the current year Council Tax arrears for customers who received a DHP award this year, as they are often the most economically vulnerable in our district. The funding will also be used to clear any further outstanding balances for future DHP customers that arise between now and the end of the financial year. It is estimated this would result in spending of approx. £75,000.
- 5.15 It is apparent that these customers, who are highly vulnerable and suffering severe financial hardship, are unlikely to be able to clear the Council Tax balances due in the short to medium term, particularly in the current economic climate.
- 5.16 A DHP award is used to clear outstanding rent arrears and to give extra financial assistance towards the weekly rent charge moving forward and is awarded as detailed in 5.10 and 5.11 of this report. A large proportion of DHP customers are also in arrears with their council tax payments. This is a higher priority debt and usually sits alongside other debts that the customer has accrued – to utility companies, credit companies etc
- 5.17 An analysis of the 182 customers with DHP awards from April to the end of September 2020, showed that after the award of CTR, 111 had outstanding balances on their Council Tax accounts - 61%. See breakdown below:

O/S balances in current year	O/S balances from prior year	O/S balances from other accounts
71 cases	65 cases	33 cases
Totalling £42,694.38	Totalling £23,131.08	Totalling £36,926.42

- 5.18 The proposal is to use the CTR Hardship fund to clear outstanding balances in the current year for these most economically vulnerable customers (£43k) and to use the fund to clear the current year council tax outstanding balances for all new DHP claimants since October until end of March 2021. This could result in spending of approx £75,000

- 5.19 The total estimated amount of funding required to meet all the proposals set out in this report is £330,500. This could leave approx £20,000 remaining and this report seeks the view of the Cabinet for any further use of the remaining balance, such as donation to the district's Food Bank or to organisations providing financial advice and support guidance to further support to the most economically vulnerable in our district.
- 5.20 The report also asks for authority to be delegated to the Section 151 Officer, or Deputy in his absence, to approve actual funding levels required to meet the above proposals. Due to the fluid nature an estimate of the costs has to be made and these include a buffer and there may be some variation when the funds are actually applied to cases. To delegate authority to the Section 151 Officer will allow us to ensure funding is secured for each proposed use and also provides the ability to approve further use should there be a small remaining balance.

6.0 REQUIRED ASSESSMENTS AND IMPLICATIONS

- 6.1 The following were considered: Financial Implications; Human Resources Implications; Legal Implications; ICT Implications; Strategic Property/Asset Management Considerations; Risk Assessment; Equality and Diversity (the Public Sector Equality Duty and impact upon people with protected characteristics). If applicable, the outcomes of any consultations, assessments, considerations and implications considered necessary during preparation of this report are detailed below.

7.0 CONCLUSIONS

- 7.1 The proposed uses of the hardship funding will ensure that we maximise the spending of our Council Tax hardship funding allocation to ensure there is not an significant underspend which has be to returned to Government and therefore would provide further financial support to our most vulnerable residents during the ongoing coronavirus pandemic

Background Papers – None

OFFICER CONTACT: Please contact (Julie Gillett, Revenues, Welfare and Customer Services Manager), if you require any further information on the contents of this report. The officer can be contacted at (*RWCS/Finance Service Name, PO Bo 787, Harrogate, HG1 9RW*) 01423-(500600) or by e-mail – (julie.gillett@harrogate.gov.uk)

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