

**ACCELERATING DELIVERY – CABINET KEY PRIORITIES  
ONE OFF SPENDING PROPOSALS**

Item Ref. No:  
**GRO/RES/01**

**PART 1: REQUIRED BY 7<sup>th</sup> FEBRUARY – TO INFORM REPORT TO CABINET BUDGET PROPOSALS  
26<sup>th</sup> FEBRUARY 2014**

<b>TITLE OF ACCELERATED DELIVERY INITIATIVE:</b>	Award of discretionary discount for council tax 2014/15		
<b>COMMUNITY PLAN THEME:</b>	A Prosperous Community		
<b>PRIORITY: (identify which)</b>			
<b>DIRECTORATE:</b>	Resources		
<b>SERVICE AREA:</b>	Revenue Services	<b>LEAD OFFICER:</b>	Roger Jones
<b>SHORT DESCRIPTION OF ACTIVITY PROPOSED:</b>	<p>The proposal is to award a further Council Tax Discount of £25.00, to support low income households who are entitled to partial council tax support, increasing the existing localised Council Tax Support Scheme. This would result in a one-off cost of £575k to the Council in the 2014/15 financial year. This will be funded out of general reserves in 2014/15 which will be replenished via savings in 2015/16 and 2016/17.</p> <p>Calculations have been based on the number of households who have partial entitlement to the Local Council Tax Reduction Scheme in Tower Hamlets, which is currently 23,000 households.</p> <p>Those who will benefit from the scheme include pensioners, Disabled residents and those on low income. There is a clear legal power to reduce a person’s liability to Council Tax. Additionally, a discount compared to other options would be relatively cheap and straightforward to administer.</p>		

**FINANCIAL INFORMATION:** Please give an indication of financial requirements to deliver the proposed acceleration. If this will be delivered within existing budgets, please indicate 'nil'.

	Resource requirements	
	2014/2015 £000	2015/2016 £000
	Revenue	
- General Fund	575	0
- HRA		
Capital		
	575	0

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<b>KEY DECISIONS ON MOBILISATION : Please indicate proposed approach to decision making on mobilisation of new initiative</b>	
<b>Cabinet Decision</b> (Only required for 2014/15 expenditure proposals and those requiring early decision in order to be implemented in 2015/16).	Y/N  N/A – Cabinet decision has been made
<b>Add-on to existing service or contract</b>	No
<b>Participatory Budgeting exercise</b>	No
<b>Other</b>	Describe: N/A

<b>OUTLINE TIMESCALE FOR DELIVERY</b>	
<b>Decision and/or resource allocation by:</b>	Cabinet February 2014
<b>Mobilisation – initiative underway by:</b>	April 2014
<b>Key delivery milestones</b>	The milestones below are based on a discount applied to 2014/15 Council Tax
By March 2014	Delivery mechanism and communications planned for annual billing in early March 2014, depending on agreement by Full Council.
By March 2015	A reduction of £25.00 to the council tax liability of 23,000 households that are entitled to partial council tax support at annual billing
By September 2016	N/A
By March 2016	N/A

<b>DELIVERY RISKS Please indicate any risks which may delay or prevent delivery and mitigating measures to be taken</b>	
<b>Risk identified</b>	<b>Mitigating action</b>
Programmes need to be written and tested to identify entitlements with little time	Recruitment of additional staff for specific period to manually carry the exercise.

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**PART 2: REQUIRED BY 19 JANUARY – TO INFORM REPORT TO CABINET BUDGET PROPOSALS 5<sup>th</sup> FEBRUARY 2014**

*Only required if additional resources required*

**NB FOR CAPITAL EXPENDITURE SCHEMES, A CAPITAL TEMPLATE SHOULD ALSO BE PROVIDED**

**ADDITIONAL OUTPUTS TO BE DELIVERED – these must be additional to those already planned for delivery with existing budgets**

Description of Output (New homes, Security Cameras, Youth Workers)	Additional by end March 2015	Additional by Sept 2015	Additional by March 2016
None	None		

**OUTCOMES IN PRIORITY AREAS Describe what outcomes this expenditure would achieve in relation to the priority area and set out the uplift which can be expected in key targets**

**Description of outcomes proposed:**

The aim of this proposal is to provide additional financial help for lower income households. This would be by way of a £25.00 reduction to all council taxpayers who are entitled to partial council tax support but who still have at least £25.00 to pay in the 2014/2015 financial year.

Strategic Indicator (Council Strategic Indicator)	Current target 2014/15	Target with 14/15 additional spend	Current target 2015/16	Target 15/16 with additional spend

**VALUE FOR MONEY/EFFICIENCY**

Provide evidence that the proposed expenditure will offer value for money, e.g.

- unit cost comparisons of proposed provision

Where existing provision is being extended

- cost/performance benchmarking of existing provision which is to be extended
- internal/external evaluation of existing provision to be extended

Where proposed provision is new /innovative

- evidence/rationale for effectiveness and value for money of approach proposed

Unit cost comparisons are difficult to make for a scheme of this nature. However, a discount, compared to other options, would be relatively cheap and straightforward to administer.