



Report To:	EXECUTIVE CABINET
Date:	28 June 2017
Executive Member/ Reporting Officer:	Cllr J M Fitzpatrick - First Deputy (Performance and Finance) Ian Duncan – Assistant Executive Director (Finance)
Subject:	REVENUE MONITORING – QUARTER 4 2016/17
Report Summary:	<p>This report shows that at Quarter 4 the overall net service outturn revenue position for 2016/17 is £1.234m under budget. This is after movements to reserves to assist with future years' budget pressures.</p> <p>The budget for corporate costs is £7.142m under budget.</p> <p>The report explains the main variations to the Council's approved budget for the year.</p>
Recommendations:	<ol style="list-style-type: none"> 1) That the revenue outturn position is noted. 2) That the detail for each service area is noted. 3) That the changes to revenue budgets as set out in the report are approved. 4) That the capital outturn position is noted.
Links to Community Strategy:	Budget is allocated in accordance with the Community Strategy.
Policy Implications:	Budget is allocated in accordance with Council Policy.
Financial Implications: (Authorised by the S151 Officer)	This is the subject of the report.
Legal Implications: (Authorised by the Borough Solicitor)	There is a statutory duty to ensure the Council sets a balanced budget and that it is monitored to ensure statutory commitments are met.
Risk Management:	Failure to properly manage and monitor the Council's budgets will lead to service failure and a loss of public confidence.
Access to Information	<p>The background papers relating to this report can be inspected by contacting the report writer, Ian Duncan, Assistant Executive Director (Finance) by:</p> <p> Telephone:0161 342 3864</p> <p> e-mail: ian.duncan@tameside.gov.uk</p>

1 INTRODUCTION

- 1.1 This is the final revenue monitoring report of the 2016/17 financial year. The report summarises the unaudited revenue outturn position for service areas of the Council at the 31 March 2017.
- 1.2 Details of the various sections and Appendices within the report are shown below:
- **Section 2:** Changes to the budget since January 2017.
 - **Section 3:** A summary of the budget and revenue financial position for Service areas.
 - **Section 4:** Savings update.
 - **Section 5:** Council Tax, Business Rates collection performance and write offs.
 - **Section 6:** Commentary about the financial challenges in the local health and social care economy.
 - **Section 7:** Capital Outturn Summary.
 - **Section 8:** Recommendations.
 - **Appendix 1:** Details for each Directorate showing the revenue outturn position and:
 - an explanation of significant variations to budget;
 - an analysis of expenditure and income.
 - **Appendix 2:** Analysis of the Council Tax and Business Rates collection performance.
 - **Appendix 3:** Business Rates, Council Tax and Sundry Debtor Accounts written off.
 - **Appendix 4:** Summary of the capital outturn position
- 1.3 This report details the Council's final revenue outturn position for 2016/17 against the approved budget for the year and shows the net of income and expenditure as a variation to budget.
- 1.4 Also included within the report are details for those budgets that are held corporately and the projected outturn position. These budgets include the cost of capital financing, democracy and where service areas are unable to affect spend against budget e.g. AGMA costs.
- 1.5 Separate tables, which break down the budgets into elements of expenditure and income, are included in **Appendix 1**, to show how Directorates used their allocated funding.
- 1.6 The report also shows the final capital outturn position. A detailed report will be presented to the next meeting of the Strategic Planning and Capital Monitoring Panel.

2 SUMMARY OF CHANGES TO THE BUDGET

- 2.1 There have been no adjustments to the overall net budget since Quarter 3 and remains at £162.3m. There has been a change between services relating to accommodation for the Clinical Commissioning Group, which has been reflected in Table 1 below.

3 SUMMARY OF THE FINANCIAL POSITION

3.1 This report shows that at Quarter 4 the total service overall net revenue expenditure for the 2016/17 financial year is £142.2m compared to a budget for services of £143.4m, giving a position of £1.234m less than the budget.

Table 1: Outturn revenue position for 2016/17

Directorate	Service	2016/17 Budget £000	Outturn £000	Variation to Budget £000
People	Children's Social Care	25,878	28,684	2,806
People	Education	3,313	3,213	(100)
People	Adult and Early Intervention Services	42,064	42,019	(45)
	Total Director of People	71,255	73,916	2,661
Place	Asset and Investment Partnership Management	2,580	3,344	764
Place	Environmental Services	46,999	46,068	(931)
Place	Development Growth and Investment	2,286	2,257	(29)
Place	Digital Tameside	1,817	1,817	0
Place	Stronger Communities	7,096	6,652	(444)
	Total Director of Place	60,778	60,138	(640)
Public Health	Director of Public Health	1,400	1,506	106
Governance and Resources	Director of Governance and Resources	9,979	6,618	(3,361)
	Total Service Position	143,412	142,178	(1,234)

- 3.5 The overall net position is that service expenditure is within budget although it can be seen that there are variances, both over and under budget, as summarised in Table 1. Fuller details are set out in **Appendix 1**. In particular Children's Services have faced financial difficulties during the year.
- 3.6 In addition to service budgets, there are corporate budgets which are held to pay for costs such as levies, loan debt etc. as well as the means to cope with in-year volatility. This is £7.1 million less than budget, after contributions to earmarked reserves.

Table 2

Directorate	Corporate Budgets	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Other	Corporate Costs, Capital and Financing and Other Cost Pressures	18,889	11,747	(7,142)
	Total	18,889	11,747	(7,142)

- 3.7 The revenue position reported needs to be considered in the context of the Council's Medium Term Financial Strategy (MTFS). An updated MTFS was presented to Full Council on the 28 February 2017 and detailed the remaining gap to be addressed by 2019/20 as shown in Table 3.

Table 3 - Medium Term Financial Strategy 2017-20

	2017/18 £000	2018/19 £000	2019/20 £000
<u>Resources</u>			
Revenue Support Grant	0	0	0
Business Rates Baseline	(47,701)	(49,285)	(51,094)
Business Rates Top-up Grant	(43,635)	(37,267)	(30,865)
Collection Fund Surplus	(1,000)	(1,000)	(1,000)
Amount to be funded from Council Tax	(74,333)	(74,333)	(74,333)
Use of Reserves and Balances	(2,600)	(1,600)	(300)
Total Resources	(169,269)	(163,485)	(157,592)
<u>Spending Plans</u>			
Director of People	83,117	80,998	79,343
Public Health	16,707	16,740	16,548
Director of Places	58,362	59,550	59,846
Director of Governance and Resources	9,652	9,725	9,824
Corporate Costs	9,558	15,705	19,482
Total Spending	177,396	182,718	185,043
<u>Council Tax Increases</u>			
Council Tax Increase - 4.99% (1.99% in 2019/20)	(3,824)	(7,871)	(9,597)
Revised Tax Base & Collection Rate	(2,303)	(2,612)	(2,922)
Additional Collection Fund Surplus	(2,000)	(500)	(500)
Remaining Gap to be addressed	0	8,250	14,432

4 SAVINGS

- 4.1 Savings targets were allocated in line with consideration of the Council's core purpose, policy priorities, and assessed risks. The Council agreed a savings target of £14 million for 2016/17 as part of a two year budget plan. Detailed savings proposals were drawn up for 2016/17 and agreed by Full Council in February 2015. With the exception of £ 0.860 million within Children's services, the savings targets have been delivered and are summarised below.

Table 3

Directorate	2016/17 Savings Target Achieved £000
People	5,856
Public Health	350*
Place	-
Governance and Resources	-
Corporate Savings	3,589
Capital and Financing	4,305
Total	14,100

* excludes reduction in Public Health grant of £363k

5 COUNCIL TAX, BUSINESS RATES AND SUNDRY DEBTS

- 5.1 The importance of maximising income collection in these areas cannot be overstated given the sums involved.

Council Tax	£92.5 million billed in 2016/17
Business Rates	£43.9 million
Sundry Debts	£61.4 million

- 5.2 **Appendix 2** includes tables showing how the Council has performed against target collection rates in both Business Rates and Council Tax. Any arrears at 31 March 2017 will continue to be pursued vigorously in 2017/18.
- 5.3 Business Rates continues to be a source of some frustration in terms of its predictability and certainty. This is due to the large volume of appeals against rateable values, which remain outstanding: in March 2016 there were 864 appeals outstanding and one year later there are 809 outstanding. As a result the provision set aside for successful appeals has had to be increased to £7.740 million, up from last year's level of £5.952 million. The Business Rates Retention Scheme means that variations in the level of Business Rates income collected has a direct impact on Council resources.
- 5.4 Also attached on **Appendix 3**, are details of irrecoverable debts over £3k (council tax and business rates) and accounts with delegated discretion to write off.

6 CARE TOGETHER

- 6.1 Under Care Together a single body now commissions health and social care services. The single commissioning function is made up from Tameside & Glossop Clinical Commissioning Group and Tameside Council. The Care Together vision is to significantly raise healthy life expectancy by focussing on health and care needs of communities with a view to achieving

better prosperity, health and wellbeing and to deliver a clinically and financially sustainable health and social care service with the next five years.

- 6.2 On the financial front a first step was to enter into a section 75 agreement with Tameside and Glossop CCG to pool resources, with each organisation agreeing to be responsible for its own financial risks in this first year. The governance arrangements are that the Single Commissioning Management Team and the Single Commissioning Board receive regular budget monitoring reports and will agree mitigating actions as appropriate. The financial information in respect of council services provided to the single commissioning bodies is consistent with information included in the Council's budget monitoring reports albeit there can be timing differences between the two.
- 6.3 In working towards financial sustainability across the whole health and social care economy i.e. including Tameside Hospital Foundation Trust, a single consolidated financial report is now produced on a monthly basis. This is showing a collective surplus of £1.1 million in 2016/17. The revenue financial position is shown below;

Table 4

Organisation	Year End			Movement	
	Budget £'000s	Actual £'000s	Variance £'000s	Previous Month £'000s	Movement in Month £'000s
Tameside & Glossop CCG	388,441	381,272	7,169	3,491	3,678
Tameside MBC	69,272	71,904	(2,632)	(4,011)	1,379
Total Single Commissioner	457,713	453,176	4,537	(520)	5,057
ICFT Deficit	(17,300)	(13,840)	(3,460)	(2,525)	(935)
Total Whole Economy	440,413	439,336	1,077	(3,045)	4,122

The outturn consolidated report can be found at:

<http://tameside.moderngov.co.uk/documents/s18811/ITEM%20a%20-%20Care%20Together%20Economy%20Presentation.pdf>

7 CAPITAL OUTTURN SUMMARY

- 7.1 The Capital outturn position is detailed in **Appendix 4**. It shows expenditure less than the budget of £15.869 million this is after identified slippage was taken into account at quarter 3. The detail of the variances will be included within the Capital outturn report, which will be presented at the next meeting of the Strategic Planning and Capital Monitoring Panel.

8 RECOMMENDATIONS

- 9.1 As stated on the report cover.

DIRECTOR OF PEOPLE

1. CHILDREN'S SERVICES

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Children's Social Care	25,878	28,684	2,806
Education	3,313	3213	(100)
TOTAL	29,191	31,897	2,706

Overview

Reasons for the significant variations to budget:

CHILDREN'S

Employee Expenses:

£000

Employee costs are in excess of budget due to a number of additional Social Workers and agency Social Workers being employed to address caseload capacity issues.

662

External Agency Placements - Residential/Fostering and Internal Carer Payments:

External Residential and Foster Care Placements and Internal Carer Payments - The Looked After Children Numbers have increased significantly from 435 at April 16 to 509 at March 17, this has resulted in spend above budget. It should be noted that the service is exposed to significant risk of costs and additional unexpected and complex needs placements throughout the year, which could have an effect on these costs.

1,172

Original Savings yet to be realised - Eligibility Threshold Reductions

215

Original Savings yet to be realised - Boyds Walk Residential saving of external compared to internal

380

Original Savings yet to be realised - Closure of St Lawrence Road

100

Original Savings yet to be realised - Further reductions to External Residential and Fostering Placements

165

Sales, Fees and Charges:

Reduction in Inter Agency Adoption fees and other minor variations under £0.05m

268

Other Variations:

Other variations amount to £0.156m under budget. The following have been identified as significant areas of variation: Increase in contract value for Children's Right Return Interviews for Missing Children's Service (£0.100m); remand placement expenditure in excess of grant (£0.051m). This is offset by lower than anticipated costs for IT related expenditure (£0.080m), efficiencies in Early Help leading to a reduction in spend (£0.097m), salary contributions to Early Years (£0.076m) and other minor variations under £0.050m. (156)

Children's Total

2,806

EDUCATION

Employee Costs

£000

Expenditure is below budget on employee costs due to the vacant Head of Schools Performance & Standards position (£0.085m), some part year vacancies (£0.082m), a reduction/re-distribution of staff within the Pupil Support Service (0.080m) and other minor variations under £0.050m. (362)

Special Education Transport

Expenditure is above budget due to an increase in the number of children receiving transport for the academic year 2016-17. 250

Other Expenditure

Other Expenditure is below budget due to both the traded Governors Support (£0.062m) and Education Psychology (£0.069m) services spending less on external support and resources than originally planned, the School Improvement Fund (£0.098m) spending less than anticipated, along with other minor variations of less than £0.050m. There was expenditure from the School Improvement Fund of £0.111m which was offset by contributions from schools of £0.093m and earmarked reserves of £0.018m. (184)

Grants & Other Contributions

Minor Variations Under £0.050m (51)

Non-Academy Schools Income

Income is less than budgeted for Non-Academy Schools due to a reduction in the buy in from schools to the Behaviour for Learning & Inclusion Service (£0.185m), to the Equality, Multicultural and Access Team (£0.087m), the School Music Service (£0.020m) and the Governors Training Traded Service (£0.016m). 334

Other Income

Minor Variations Under £0.050m (87)

Education Total

(100)

2. ADULT AND EARLY INTERVENTION SERVICES

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Adult Social Care	42,064	42,019	(45)
TOTAL	42,064	42,019	(45)

Overview

£000

ADULTS AND EARLY INTERVENTION

Removal of payment for the performance element of Better Care Fund (BCF) has resulted in changes to national conditions around NHS commissioned out of hospital services. There is a minimum requirement in 2016/17 to invest £4.4m of the overall BCF allocation into these services which represents an increase of £1.12m on the previous year's figure. Consequently this has resulted in a £1.12m reduction in the BCF resource available to fund Adult Social Care.

1,120

Additional Homecare Expenditure that had been expected to incur did not materialise. This is a result of commissioned hours being significantly in excess of actual hours provided

(303)

Funded Nursing Care placements income was greater than projected

(356)

Further reductions in Direct Payments expenditure due to a reduction in client numbers and claw backs from clients

(100)

Income from Client Contributions towards community based care packages was higher than expected. This is a significant increase on the previous year's position

(250)

Transfer from Adult Social Care Budget Strategy Reserve

(1,500)

Transfer to Adult Social Care Doubtful Debt Provision (note i)

1,500

Other Minor Variations

(156)

Adults and Early Intervention Total

(45)

Note i: The Council aims to collect approximately £10.3 million per annum from service users as their means tested financial contribution towards the cost of their care. At 31 March 2017 there were £5.6 million of cumulative arrears covering the past 16 years. An assumption has been made that not all of the debt will ultimately be collected. Debt is only written off as a last resort after all avenues for collection have been exhausted.

DIRECTOR OF PUBLIC HEALTH

3. DIRECTOR OF PUBLIC HEALTH

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Director of Public Health	1,400	1,506	106
TOTAL	1,400	1,506	106

Overview**£000**

The Public Health budget has been charged with the borrowing repayments associated with the major capital investment plan in facilities managed by Active Tameside. No budget provision for this cost was made in 2016/17.

106**Public Health Total****106**

DIRECTOR OF PLACE

4. ASSET AND INVESTMENT PARTNERSHIP MANAGEMENT

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Asset and Investment Partnership Management	2,580	3,344	764
TOTAL	2,580	3,344	764

Overview**CORPORATE LANDLORD****£000**

This relates to expenditure costs on the completion of a sale, which is over the allowable 4% cost that cannot be off set against the capital receipt, for example small plots of land. There is no allowance in the budget for costs exceeded the 4% threshold.

136

Similarly there is no specific budget provision for the following costs that were incurred during the year:

- Expenditure relating to the realisation of capital receipts under £10k;
- Abortive expenditure costs on potential sales of land and buildings;
- Essential building maintenance and repair there was no specific budget for this in 16/17 but has been addressed in 17/18.

329

An annual sum is paid to Rochdale Council for the use of their data centre of £50k. Expenditure charged in the years represented 15 months occupation.

72

The income budget for capital receipts under £10k was set at the level achieved the previous year of £110k. The amount actually received was £73k which was less than the budget.

37

An income budget associated with a DfE grant received in a previous financial year was rolled forward into the 2016/17 budget in error. No such income was received in the year.

166

Dukinfield Cemetery And Crematorium Business rates reimbursement backdated to 2010.

(196)

Ryecroft Community Association's rent review has reduced the income budget from £46k to £23k. There were other minor rent variations of £3k.

26**ESTATES**

The rental income generated from industrial estates is less than budget.

136

The income from charging for the estates function is less than the budget.

57**Asset and Investment Partnership Management Total****763**

5. ENVIRONMENTAL SERVICES

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Environmental Services	46,999	46,068	(931)
TOTAL	46,999	46,068	(931)

Overview

£000

WASTE SERVICES

The waste disposal levy budget comprises of a payment to GM Waste Disposal Authority and also a contribution to the waste levy smoothing reserve. The individual components are:

- A payment of £12.974m for the levy during the year which is below budget **(6,390)**
- Waste Disposal Levy year-end transfer to reserve **5,759**
- Other waste disposal related expenditure **631**

Expenditure in excess of budget :

386

- Purchase of wheeled bins £225k
- Transport costs - additional hires and workshop recharges £161k

OPERATIONS SERVICE

Essential health and safety infrastructure repairs in excess of budget

167

ENGINEERS SERVICE

Expenditure in excess of budget in Engineering Design :

170

- Engineering works £105k
- Supplies and Services £65k

Expenditure in excess of budget in Highways :

93

- Engineering works (footways, drainage, street lighting reactive maintenance)

CIVIL ENGINEERS SERVICE

- Income in excess of budget

(1,447)

Expenditure in excess of budget :

911

- Sub-contractors £526k
- General materials £385k

Other variations across Environmental Services

Expenditure less than budget as a result of delayed recruitment following various service re-designs	(591)
Other variations across Environmental Services	400
Savings delivered in advance of 2017/2018	(1,020)
Environmental Services Total	<u>(931)</u>

6. DEVELOPMENT GROWTH AND INVESTMENT

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Development Growth and Investment	2,286	2,257	(29)
TOTAL	2,286	2,257	(29)

Overview

£000

Expenditure less than budget as a result of delayed recruitment following various service re-designs across Development Growth and Investment. Budgets are set to top of scale, and it is anticipated that vacant posts are expected to be filled as soon as possible. (179)

One-off unbudgeted commitments for various economic growth and regeneration initiatives across the borough £200k, one off additional funding received from DCLG to support planning in relation to Godley Green Garden Village £299k carried forward to 2017/18 and other minor variations below £50k across the service amounting to £145k. 648

Employment & Skills grant funding from Salford City Council for GM Commitments (£98k) and one off additional grant funding from DCLG to support planning in relation to Godley Green Garden Village (£299k), other minor variations across the service below £0.50m £28k. (369)

Income less than budget for the Building Control service £153k as a result of vacant posts, therefore inability to complete work. 166

Higher than anticipated income for the Agency Service provided to deliver Disabled Facilities Grant Funded capital scheme for 2016/17 (£50k), and increased income in Employment and Skills (£50k). (100)

Other minor variations across the service below £0.50m (£65k). (65)

Savings being planned 2016/17 to be used to fund service re-design in the Investment and Development service within Development Growth and Investment. (130)

Development Growth and Investment Total **(29)**

7. DIGITAL TAMESIDE

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Digital Tameside	1,817	1,817	(0)
TOTAL	1,817	1,817	(0)

Overview

No variation to budget.

8. STRONGER COMMUNITIES

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Stronger Communities	7,096	6,652	(444)
TOTAL	7,096	6,652	(444)

Overview

£000

Reduction in Supporting People contracts in effect from part way through the year, full year effect will materialise in 2017/18.

33

Contract variation for homelessness demographics due to change in legislation increasing demand not coming into effect until 1st October 2016, waiver for 10 units of temporary supported accommodation for homeless household's full year effect of £52k.

(106)

Contract variation for supporting people & homelessness contracts to pay living wage not coming into effect until 1st October 2016, when materialised only affected 3 members of staff.

(162)

One-off savings from staff turnover.

(72)

Increase in demand and subsequent 23% increase in the number of packages awarded for the Tameside Resettlement Scheme

50

Ad-hoc efficiencies across Stronger Communities.

(187)

Stronger Communities Total

(444)

DIRECTOR OF GOVERNANCE AND RESOURCES

9. DIRECTOR OF GOVERNANCE AND RESOURCES

	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Director of Governance and Resources	9,979	6,618	(3,361)
TOTAL	9,979	6,618	(3,361)

Overview**£000**

Expenditure less than budget as a result of delayed recruitment following various service re-designs severance, on-going restrictions in recruitment and delays in the implementation of service redesign. (1,969)

On-going restrictions in expenditure and efficiencies across the service have resulted in an expenditure level of £674k under budget. This includes reductions in software maintenance costs of £112k, non-commissioning of Project and Professional services expenditure of £173k and advertising costs of £150k. (674)

Income levels in excess of budget provision across the service for external income generation, fee income and recharges total 436k, and the cost of collection surplus of 282k. (718)

Director of Governance and Resources Total**(3,361)**

CORPORATE BUDGETS

10. CORPORATE COSTS

Directorate	Corporate Budgets	2016/17 Budget £000	Outturn £000	Variation to Budget £000
Other	Corporate Costs, Capital and Financing and Other Cost Pressures	18,889	11,747	(7,142)
	Total	18,889	11,747	(7,142)

Overview

As reported in monitoring reports and treasury management updates throughout the year, no borrowing was undertaken by the Council in 2016/17. The saving from this decision was £5.962 million. For information, the 2017/18 budget assumes only limited borrowing will take place.

A change in the placement of the Council's surplus cash has contributed to the generation of additional investment interest of £0.804 million.

The assessment of Business Rates the possible outcome of business rates appeals continues to be a source of frustration. When the budget for 2016/17 was approved in February 2016 it was assumed that a surplus of £1.7million in business rates would be achieved before business rates appeals, but that an equivalent sum would have to be set aside for the backdated cost of appeals.

Savings in insurance costs (£0.555 million) and spend less than budget provision for corporate budgets (£1.160 million).

For transparency, transfers to the earmarked Budget Strategy Reserve were made in the year, amounting to £3.9 million and £3.0 million to the NNDR deficit reserve. This is consistent with the budget assumption and therefore there is no variation to report.

APPENDIX 2

The tables below detail how the Council is performing against target collection rates in both Business Rates and Council Tax. Arrears are pursued and recovery of current year arrears will continue in future years.

Council Tax In-year Collection Performance 2016/17				
	Cash Collected £m	Cash Collected %	Cash Target %	Variation %
April 2016	9.623	10.42	10.80	-0.38
May 2016	17.800	19.27	19.40	-0.13
June 2016	26.103	28.26	28.40	-0.14
July 2016	34.121	36.89	37.60	-0.71
August 2016	42.443	45.86	46.20	-0.34
September 2016	50.665	54.71	55.30	-0.59
October 2016	58.812	63.51	64.30	-0.79
November 2016	67.166	72.54	73.30	-0.76
December 2016	74.963	80.97	81.80	-0.83
January 2017	83.183	89.94	90.20	-0.26
February 2017	85.689	92.56	92.50	+0.06
March 2017	86.698	93.69	94.40	-0.71

Business Rates In-year Collection Performance 2016/17				
	Cash Collected £m	Cash Collected %	Cash Target %	Variation %
April 2016	10.789	17.18	10.70	+6.48
May 2016	15.863	25.33	18.80	+6.53
June 2016	20.918	33.65	28.80	+4.85
July 2016	23.329	37.54	38.30	-0.76
August 2016	32.069	51.57	46.70	+4.87
September 2016	36.935	59.39	55.10	+4.29
October 2016	42.602	68.73	63.50	+5.23
November 2016	45.088	72.83	72.10	+0.73
December 2016	49.762	80.59	79.50	+1.09
January 2017	55.710	90.23	88.20	+2.03
February 2017	56.248	95.12	92.70	+2.42
March 2017	59.253	96.42	96.20	+0.22

APPENDIX 3

IRRECOVERABLE DEBTS OVER £3000

1 January 2017 to 31 March 2017

Note individuals are anonymised

REF:	DEBT:	FINANCIAL YEAR(S)	BALANCE	REASON
15106355	Council Tax	2009 - 2010 £486.32 2010 - 2011 £985.06 2011 - 2012 £963.96 2012 - 2013 £400.89 2013 - 2014 £886.22 2014 - 2015 £490.06	£3751.51	Debt Relief Order granted 19/08/2014
13813422	Council Tax	2005 - 2006 £181.24 2006 - 2007 £867.57 2007 - 2008 £641.59 2008 - 2009 £646.50 2009 - 2010 £457.50 2010 - 2011 £216.49 2011 - 2012 £347.75	£3359.01	Debt Relief Order granted 19/09/2012
COUNCIL TAX		SUB TOTAL - Debt Relief Order	£7110.52	
15380816	Council Tax	2013 - 2014 £790.00 2014 - 2015 £1336.87 2015 - 2016 £1072.00	£3405.33	Individual Voluntary Arrangmnt 11/08/2015
16349938	Council Tax	2013 - 2014 £80.23 2014 - 2015 £1210.87 2015 - 2016 £1227.32 2016 - 2017 £1325.30	£3843.72	Individual Voluntary Arrangmnt 26/05/2016
COUNCIL TAX		SUB TOTAL - Individual Voluntary Arrangement	£7249.05	
16462293	Council Tax	2013 - 2014 £900.30 2014 - 2015 £903.10 2015 - 2016 £1253.02 2016 - 2017 £1165.03	£4221.45	Bankrupt 06/08/2016
COUNCIL TAX		SUB TOTAL - Bankruptcy	£4221.45	
15278656	Council Tax	HomeTrader (North West) Ltd St Helens House King Street Derby DE1 3EE Company Dissolved 14/04/2016	2011 - 2012 £242.92 2012 - 2013 £455.24 2013 - 2014 £1340.30 2014 - 2015 £1494.60 2015 - 2016 £1281.09	£4814.15

16253437	Council Tax	CH Wrightcare Supported Lodgings Ltd 601 Market Street Whitworth Rochdale OL12 8QS Company Dissolved 12/11/2016	2011 – 2012 £132.21 2012 – 2013 £819.44 2013 – 2014 £1019.42 2014 – 2015 £1021.40 2015 – 2016 £1036.72 2016 – 2017 £93.02	£4122.21
COUNCIL TAX		SUB TOTAL - Company Dissolved	£8,936.36	
COUNCIL TAX IRRECOVERABLE BY LAW			£27,517.38	
65514407	Business Rates	Best Discount Ltd Oakland Furnishing Company Wharf Point Market Street Droylsden M43 6DD Company Dissolved 28/06/2016	2015 – 2016 £10940.00 2016 – 2017 £5272.28	£16,212.28
65523456	Business Rates	Tech Haulage Ltd Unit E201G Warmco Industrial Estate Manchester Road Mossley OL5 9XA Company Dissolved 02/06/2015	2013 – 2014 £2337.58 2014 – 2015 £3000.98	£5338.56
65454574	Business Rates	Indigo Jeans Ltd 32 Staveleigh Mall Ashton-Under-Lyne OL6 7JJ Company Dissolved 04/10/2016	2014 -2015 £16863.95 2015 – 2016 £25730.00 2016 – 2017 £660.44	£43,254.39
65502909	Business Rates	CMH Bars Ltd The Bowling Green 91 Manchester Road Denton M34 2AF Company Dissolved 17/05/2016	2016 – 2016 £6721.21	£6721.21
65479535	Business Rates	Battlefield Paintball Ltd Unit 4 Ground Floor 2 Hertford Street Ashton-Under-Lyne OL7 0TB Company Dissolved 19/07/2016	2014 – 2015 £3000.00 2015 – 2016 £8332.17	£11,332.17
65469125	Business Rates	First Bathrooms Ltd 150J & 150K Holland Street Denton M34 3GG Company Dissolved 01/10/2016	2012 – 2013 £3701.65 2013 – 2014 £4968.08	£8669.73

65497830	Business Rates	First Bathrooms Ltd 150B Holland Street Denton M34 3GG Company Dissolved 01/10/2016	2012 – 2013 £1448.97 2013 – 2014 £3701.22	£5150.19
65031490	Business Rates	Flexilight Ltd Gardeners Arms 153 Astley Street Dukinfield SK16 4PU Company Dissolved 01/11/2016	2011 – 2012 £3185.15	£3185.15
65501562	Business Rates	Afeeto Ltd 2 Market Street Ashton under Lyne OL6 6BX Company Dissolved 22/12/2015	2013 – 2014 £2216.29 2014 – 2015 £3249.90 2016 – 2016 £298.62	£5764.81
65494183	Business Rates	Old Fleece Ltd Old Fleece Hotel 29 Market Street Stalybridge SK15 2AL Company Dissolved 23/02/2016	2014 – 2015 £3329.34	£3329.34
65037498	Business Rates	Lessa Tyre Recycling Ltd Oxford Street Sawmills Hertford Street Ashton-Under-Lyne OL7 0QL Company Dissolved 19/11/2013	2009 – 2010 £14067.00 2010 – 2011 £14114.57 2011 – 2012 £14488.25 2012 – 2013 £7729.11	£50,399.83
65476161	Business Rates	HS Property Management Ltd 1 st Floor Portland Mill Portland Street South Ashton-Under-Lyne OL6 7SX Company Dissolved 07/07/2015	2013 – 2014 £4429.48 2014 – 2015 £2767.78	£7197.24
BUSINESS RATES		SUB TOTAL – Company Dissolved	£166,554.90	
65486687	Business Rates	2016-2017 £3544.60	£3554.60	Bankrupt 25/8/2016
BUSINESS RATES		SUB TOTAL – Personal Bankruptcy	£3,554.60	
65166044	Business Rates	2013 – 2014 £6906.00 2014 – 2015 £8342.00 2015 – 2016 £7468.00	£22,716.00	Individual Voluntary Arrgt 18/05/2016
65474042	Business Rates	2013 – 2014 £1858.84 2014 – 2015 £2171.97	£4030.81	Individual Voluntary Arrgt 07/11/2014
BUSINESS RATES		SUB TOTAL – Personal Voluntary Arrangement	£26,746.81	
BUSINESS RATES IRRECOVERABLE BY LAW			£196,856.31	

DISCRETION TO WRITE OFF OVER £3000
1 January 2017 to 31 March 2017

Note individuals are anonymised

REF:	DEBT:	FINANCIAL YEAR(S)	BALANCE	REASON
13536609	Council Tax	2004 - 2005 £716.06 2005 - 2006 £968.25 2006 - 2007 £1002.50 2007 - 2008 £1030.50 2008 - 2009 £1065.96 2009 - 2010 £1101.81 2010 - 2011 £1127.25 2011 - 2012 £1134.25 2012 - 2013 £201.39	£7662.27	Absconded, no trace.
13137573	Council Tax	2007 - 2008 £155.05 2008 - 2009 £166.89 2009 - 2010 £885.11 2010 - 2011 £861.69 2011 - 2012 £796.69 2012 - 2013 £796.69 2013 - 2014 £826.37 2014 - 2015 £685.17	£5173.66	Absconded, no trace
13751619	Council Tax	2005 - 2006 £373.03 2006 - 2007 £462.78 2007 - 2008 £474.77 2008 - 2009 £428.99 2009 - 2010 £444.35 2010 - 2011 £455.24 2011 - 2012 £455.24 2012 - 2013 £455.24 2016 - 2014 £1032.39	£4582.03	Absconded, no trace
COUNCIL TAX		SUB TOTAL - Absconded, No Trace	£17,417.96	
COUNCIL TAX DISCRETIONARY WRITE OFF			£17,417.96	
38768	Sundry Debts	FI45068913 12/08/2005	£9441.60	Recovery Exhausted
228808	Sundry Debts	FI45005196 12/09/2002 £942.88 FI45006140 13/08/2003 £208.03 FI45058266 14/08/2003 £4706.15	£5857.06	Recovery Exhausted
SUNDRY DEBTS		SUB TOTAL - Recovery Exhausted	£15,298.66	
SUNDRY DEBTS DISCRETIONARY WRITE OFF			£15,298.66	

Reference		Name and address of company and status	Financial Year	Balance
65034451	Business Rates	Mountrose Ltd 1 Arrow Trading Estate Corporation Road Denton M34 5LR Company in Administration 11/07/2016	2015 – 2016 £6,256.53 2016 – 2017 £6,100.16	£12,356.69
65047136	Business Rates	Norwood Partition Solutions Ltd Unit 13 Hyde Point Dunkirk Lane Hyde SK14 4NL Company in Administration 17/03/2016	2015 – 2016 £3572.42	£3572.42
65052749	Business Rates	Norwood Partition Solutions Ltd Unit 12 Hyde Point Dunkirk Lane Hyde SK14 4NL Company in Administration 17/03/2016	2015 – 2016 £4753.52	£4753.52
BUSINESS RATES		SUB TOTAL – Company in Administration	£20,682.63	
65508877	Business Rates	Nero Ltd Unit 29 Arcades Shopping Centre Warrington Street Ashton-Under-Lyne OL6 7JE Company in Liquidation 18/03/2016	2015 – 2016 £3889.16	£3889.16
65521825	Business Rates	D S Fabrications Ltd Unit E201D Warmco Industrial Estate Manchester Road Mossley OL5 9XA Company in Liquidation 02/09/2016	2015 – 2016 £4777.49 2016 – 2017 £3412.38	£8189.87
65524343	Business Rates	Microshop Trading Ltd Unit D1 Jannat Business Centre Fitzroy Street Ashton-Under-Lyne OL7 0TL Company in Liquidation 21/09/2016	2014 – 2015 £378.02 2015 – 2016 £3119.34	£3497.36
65492156	Business Rates	Northside Distribution Ltd Universal House Robinson Street Ashton-Under-Lyne OL6 8NS Company in Liquidation 18/04/2016	2014 – 2015 £2199.75 2015 – 2016 £14514.25 2016 – 2017 £771.08	£17,485.08

65331893	Business Rates	S.G Turret Ltd Town Lane Denton M34 6LE Company in Liquidation 22/10/2015	2014 – 2015 £753.00 2015 – 2016 £2508.57	£3259.57
65505700	Business Rates	Whitemills Management Ltd Alexandra House 94 Old Street Ashton-Under-Lyne OL6 7SD Company in Liquidation 28/01/2016	2015 – 2016 £3014.46	£3014.46
65423297	Business Rates	Ryecroft Engineering Co Ltd Ryecroft Street Ashton-Under-Lyne OL7 0BS Company in Liquidation 12/01/2015	2014 – 2015 £13872.18	£13,872.18
BUSINESS RATES		SUB TOTAL – Company in Liquidation	£53,207.68	
BUSINESS RATES DISCRETIONARY WRITE OFF			£73,890.31	

SUMMARY OF UNRECOVERABLE DEBT OVER £3000

SUMMARY OF UNRECOVERABLE DEBT OVER £3000		
IRRECOVERABLE by law	Council Tax	£ 27,517.38
	Business Rates	£196,856.31
	Sundry	Nil
	TOTAL	£224,373.69
DISCRETIONARY write off – meaning no further resources will be used to actively pursue	Council Tax	£17,417.96
	Business Rates	£73,890.31
	Sundry	£15,298.66
	TOTAL	£106,606.93

APPENDIX 4

Capital Outturn Position

CAPITAL MONITORING STATEMENT - OUTTURN 2016/17			
	Annual Budget	Actual	Outturn Variation
	£000	£000	£000
<u>PEOPLE</u>			
Children's Services	658	533	(125)
Active Tameside	4,253	4,002	(251)
Adults' Services	918	247	(671)
<u>PLACES</u>			
AIPM	16,855	11,022	(5,832)
Stronger Communities	181	145	(36)
Development & Investment	3,908	3,529	(379)
Digital Tameside	658	483	(175)
Engineering Services	9,230	8,673	(557)
Environmental Health	472	31	(441)
Operations	182	161	(21)
Transport	2,520	1,548	(972)
Education	8,401	4,834	(3,567)
<u>Exchequer</u>			
	90	80	(10)
Unallocated	2,832	0	(2,832)
Total	51,158	35,288	(15,869)

Resources	£000
Grants & Contributions	13,520
Revenue Contributions	560
Corporate:	
- Prudential Borrowing	0
- Reserves / Capital Receipts	21,209
Total	35,288