

REPORT TO: Executive Board

DATE: 27 June 2013

REPORTING OFFICER: Operational Director – Finance

SUBJECT: 2012/13 Financial Outturn

PORTFOLIO: Resources

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To report the final revenue and capital spending position for 2012/13.

2.0 RECOMMENDED: That the report be noted.

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 The final accounts for 2012/13 are nearing completion and the revenue spending position for each Department, subject to external audit, is shown in Appendix 1.
- 3.2 Budget savings for 2013/14 were implemented over two tranches, the first of which consisted of savings of £6.04m which were approved by Council in December 2012. As a result of some of these savings being implemented early it has provided part-year budget savings in 2012/13.
- 3.3 Staffing expenditure is below budget across the majority of Council Departments, as posts have been held vacant in order to restrict spending. Some of these posts have now had to be filled but the majority have been used as savings for the 2013/14 budget, therefore it is not likely the position will be repeated in the new financial year.
- 3.4 Rental income and fees and charges generate significant sums for the Council to fund gross expenditure. There are though a number of areas which have been highlighted during the year, where income has not met the target for the year given the current economic climate. These areas will be closely monitored during the year and corrective action will have to be taken if this continues to be a pressure.
- 3.5 A number of underspends against the 2012/13 budget have been approved as one-off budget savings for 2013/14. These have been carried forward into 2013/14 when closing the accounts at year-end.

3.6 Within the overall net underspend the key budget variances in addition to the above are as follows;

(i) **Children and Families Department (£272,000 underspend):-** staffing expenditure is below budget as a result of vacant posts within the Child Care teams and the Localities Divisions (the latter has been restructured). Spending on supplies and services is below budget due to a reduction in demand following reduced staffing levels and streamlined workflows. Both out-of-Borough and in-house fostering costs are below budget for the year, although the numbers of children requiring foster care is always volatile and difficult to predict.

(ii) **Economy, Enterprise and Property Department (£216,000 overspend):-** there has been very little staff turnover within the Department, which has meant the turnover saving target has not been achieved. These targets were reduced as part of budget setting for 2012/13 but still remain an issue for this Department. Dilapidation costs for vacating Midwood House, Turnstone Park, Corporate Training Centre and Grosvenor House have resulted in an overspend of the repairs & maintenance budget. As these are one-off costs they will not have an impact on the budget for 2013/14.

Rental income for both industrial & commercial units is below the income target for the year by £161,000. Whilst these units are being continually promoted they will continue to be a budget pressure in the new financial year. Spend on business rates is under budget due to property revaluations, these budgets will be closely monitored in the new year to establish whether permanent budget savings are achievable.

(iii) **Finance Department (£153,000 underspend):-** Staff vacancies during the year have been the main contributing factor to the underspend for the Department, mainly within the Financial Management Division (which has been re-structured) and the Revenues, Benefits and Customer Services Division. Some of these vacancies have now been filled whilst others were approved as budget savings for 2013/14.

(iv) **Human Resources (£146,000 underspend):-** Staffing is underspent due to a number of vacant posts primarily within the Learning & Development section. Income generated from schools and academies is greater than expected for the year, which mainly originated from one-off work and is unlikely to continue in the new financial year.

(v) **Prevention and Assessment Department (£55,000 overspend):-** there remains great pressure on the community

care budget, however, the net overspend of £250,000 represents less than 2% of the net budget. This is a significant improvement on the 2011/12 reported outturn position of £1.2m over budget and the £400,000 overspend for 2012/13 forecast at mid-year. A higher PCT contribution of £140,000 towards various services has also helped to reduce the Department's net overspend.

- (vi) **Commissioning and Complex Care Department (£69,000 underspend):-** a number of posts in the Department have been held vacant during the year, which has provided an underspend against the employee budget and they have been approved as budget savings for 2013/14. Reduced spend on the community care element of mental health services has contributed towards the net position, although fluctuations in demand for these services makes it difficult to identify if this will continue in 2013/14.
- (vii) **Community and Environment Department (£91,000 overspend):-** there has been very little staff turnover within the Department, which has meant the turnover budget saving target of £330,000 has not been achieved. In addition, the Department has a premium pay saving target of £240,000 which has not yet been achieved via negotiations with the Trades Unions.

Income for both sales and fees and charges are in total £410,000 (9%) below the budgeted target. Falls in trade and bulky waste income, general catering, bars and functions were responsible for this and these areas will continue to be an on-going budget pressure. These pressures have partly been offset by reductions in spend on waste management contracts (due to low tonnage throughput), higher than expected income from school meals (due to higher than expected take-up) and close management of premises related and supplies and services budgets.

- (viii) **Corporate and Democracy (£8,000 underspend):-** the Council has waived its annual dividend of £100,000 from Halton Borough Transport Limited resulting in a shortfall in income. External audit fees have been reduced by £100,000 following the abolition of the Audit Commission and this has been approved as a budget saving item for 2013/14.

Expenditure on capital financing was significantly below budget due to having obtained advantageous rates in respect of financing required for the Mersey Gateway advance land acquisitions. Investment income was also higher than anticipated due to having greater funds available for investment than expected. The transfers to reserves detailed in paragraphs 3.7 to 3.13 below have been made from Corporate and Democracy.

Reserves and Balances

- 3.7 The Council's Reserves and Balances have been reviewed in accordance with the Reserves and Balances Strategy and are considered reasonable given the scale of the financial challenges facing the Council.
- 3.8 Total revenue spending for the year was £502,000 below budget (compared to £198,000 in the previous year). As a result the Council's general reserve now stands at £8,067,000. In setting the budget for 2013/14 a transfer of £1m from the general reserve was approved by Council to balance the budget, which will reduce the general reserve. Given the current economic climate and the financial challenges facing the Council, it is considered that the balance of the general reserve is held at a reasonable level.
- 3.9 The Council established a transformation fund at 31st March 2011, to meet the costs associated with restructuring the delivery of Council services in the light of the financial challenges ahead. The Government has confirmed during the year that cuts to public spending will continue through to 2017/18 at least. Redundancy costs totalling £0.65m have been met from the transformation fund during 2012/13 and therefore a contribution has been made to the fund at year-end.
- 3.10 The Council has received approximately 950 equal pay claims for which settlement offers have been made to a significant number of claimants. New claims have continued to be received during the year. The future liability for the remaining and future claims is difficult to estimate, however, the equal pay reserve is considered sufficient to meet the remaining and future claims.
- 3.11 The capital reserve helps to fund the capital programme, particularly the development costs for the Mersey Gateway. A contribution of £1.0m has been made to the capital reserve, utilising the capital financing underspend arising in respect of Mersey Gateway early land acquisitions. A capital reserve has also been established to assist with funding the on-going replacement of the Council's vehicle fleet.
- 3.12 The insurance reserve has met significant costs during the year, in particular due to increased numbers of personal injury claims and fire damage. Therefore a contribution of £0.4m has been made to the reserve at year-end.
- 3.13 The invest to save reserve was created to fund the initial outlay for projects which over the medium to long term would create savings for the Council's revenue budget. An example of its use has been the installation of solar panels at Halton Stadium and other buildings. A contribution to the reserve has been made given the need for the Council to identify significant budget savings over the next 4-5 years.

School Balances

- 3.14 School balances as at 31st March 2013 total £7.6m. This is made up of £7.2m on Individual School Budgets and £0.4m of General School grants (previously Standards Fund grants) which will carry forward into 2013/14. There is also £5.2m of unspent Schools related funding held centrally which will carry forward into 2013/14.
- 3.15 The breakdown of spending for 2012/13 against Individual School Budgets is given in the table below.

Individual School Budgets (ISB) 2012/13					
	Nursery Schools £'000	Primary Schools £'000	Secondary Schools £'000	Special Schools £'000	Total £'000
Balance b/f from 11/12	65	3,260	3,221	470	7,016
ISB for 2012/13	930	42,159	34,445	6,022	83,556
Total Budget	995	45,419	37,666	6,492	90,572
Actual Expenditure	928	42,157	34,502	5,816	83,403
Balance c/f to 13/14	67	3,262	3,164	676	7,169

Capital Spending

- 3.16 Appendix 2 presents details of spending against the 2012/13 Capital Programme. Capital spending totalled £50.3m, which is £7.1m below the revised capital programme of £57.8m.
- 3.17 This represents 87% delivery of the revised capital programme, for which 20% slippage had been anticipated throughout the year, and so represents a positive outcome. The main areas of significant slippage were in respect of Castlefields Regeneration, The Grange (PFI) Project, Widnes Crematorium (Cremators) and Bungalows at Halton Lodge.

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 There are none.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 5.1 There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

6.0 RISK ANALYSIS

6.1 There are a number of financial risks within the budget. However, the Council has internal controls and processes in place to ensure that spending remains in line with budget.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 There are none.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

8.1 There are no background papers under the meaning of the Act.

APPENDIX 1

2012-13 REVENUE EXPENDITURE

Summary

Department/Directorate	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Childrens Organisation & Provision	16,959	16,902	57
Learning & Achievement	3,365	3,295	70
Children & Families	8,971	8,699	272
Economy, Enterprise & Property	3,434	3,650	(216)
Children & Enterprise Directorate	32,729	32,546	183
Prevention & Assessment	22,928	22,983	(55)
Commissioning & Complex Care	17,050	16,981	69
Community & Environment	23,787	23,878	(91)
Communities Directorate	63,765	63,842	(77)
Legal & Democratic	1,131	1,102	29
Policy, Planning & Transportation	17,837	17,800	37
Human Resources	-28	-174	146
Finance	5,858	5,705	153
ICT & Support Services	-2	-25	23
Policy & Resources Directorate	24,796	24,408	388
Corporate & Democracy	-14,985	-14,993	8
Total Revenue Expenditure	106,305	105,803	502

CHILDREN AND ENTERPRISE DIRECTORATE

CHILDREN'S ORGANISATION AND PROVISION DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	3,917	3,860	57
Premises	25	21	4
Supplies & Services	1,424	1,419	5
Transport	5	6	(1)
Agency Related Expenditure	328	336	(8)
Commissioned Services - Youth Serv.	900	900	0
Commissioned Services	1,759	1,767	(8)
Connexions	1,073	1,070	3
Nursery Education Payments	2,434	2,426	8
Schools Transport	967	1,036	(69)
Total Expenditure	12,832	12,841	(9)
<u>Income</u>			
Fees & Charges	-515	-532	17
Government Grant Income	-3,238	-3,238	0
Dedicated Schools Grant	-205	-205	0
Reimbursements & Other Income	-607	-639	32
Schools SLA Income	-516	-533	17
Transfer from Reserves	-154	-154	0
Total Income	-5,235	-5,301	66
Net Operational Expenditure	7,597	7,540	57
<u>Recharges</u>			
Premises Support	147	147	0
Transport Support	276	276	0
Central Support	2,033	2,033	0
Asset Charges	6,906	6,906	0
Net Total Recharges	9,362	9,362	0
Net Department Total	16,959	16,902	57

LEARNING AND ACHIEVEMENT DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	3,587	3,546	41
Premises	27	24	3
Supplies & Services	1,128	1,109	19
Transport	13	11	2
Agency Related Expenditure	90	88	2
Commissioned Services	14	14	0
Independent School Fees	1,295	1,295	0
Inter Authority Special Needs	349	347	2
Speech Therapy	120	120	0
Total Expenditure	6,623	6,554	69
<u>Income</u>			
Fees & Charges	-160	-161	1
Transfer to / from Reserves	-59	-59	0
DSG	-3,344	-3,344	0
Reimbursements & Other Income	-112	-112	0
Inter Authority Income	-578	-578	0
Schools SLA Income	-38	-38	0
Total Income	-4,291	-4,292	1
Net Operational Expenditure	2,332	2,262	70
<u>Recharges</u>			
Premises	90	90	0
Transport	19	19	0
Central Support Services	918	918	0
Asset Rental Support Costs	6	6	0
Net Total Recharges	1,033	1,033	0
Net Department Total	3,365	3,295	70

CHILDREN AND FAMILIES DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	8,031	7,947	84
Premises	415	420	(5)
Supplies & Services	1,396	1,335	61
Transport	36	28	8
Commissioned Services	534	506	28
Agency Related Expenditure	389	396	(7)
Residential Placements	1,666	1,663	3
Out of Borough Adoption	414	375	39
Out of Borough Fostering	80	69	11
In House Foster Carer Placements	1,669	1,649	20
In house Adoption	387	405	(18)
Care Leavers	316	309	7
Other	129	100	29
Transfer to reserves	0		0
Total Expenditure	15,462	15,202	260
Fees & Charges	-123	-124	1
Adoption Placements	-41	-41	0
Transfer to / from Reserves	-500	-500	0
Early Intervention Grant	-9,189	-9,189	0
Dedicated Schools Grant	-31	-31	0
Reimbursements & Other Income	-222	-233	11
Total Income	-10,106	-10,118	12
NET OPERATIONAL BUDGET	5,356	5,084	272
Premises Support Costs	330	330	0
Transport Support Costs	88	88	0
Central Support Service Costs	3,145	3,145	0
Asset Rental Support Costs	52	52	0
Total Recharges	3,615	3,615	0
Net Expenditure	8,971	8,699	272

ECONOMY, ENTERPRISE & PROPERTY DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	4,682	4,812	(130)
Repairs & Maintenance	2,827	2,954	(127)
Energy & Water Costs	694	687	7
NNDR	871	689	182
Rents	693	700	(7)
Marketing Programme	40	40	0
Promotions	37	25	12
Development Projects	0	0	0
Supplies & Services	1,470	1,416	54
Agency Related Payments	90	90	0
Total Expenditure	11,404	11,413	(9)
<u>Income</u>			
Rent - Markets	-806	-817	11
Rent - Industrial	-662	-597	(65)
Rent - Commercial	-1,107	-1,011	(96)
Fees & Charges	-323	-323	0
Reimbursements	-662	-662	0
Government Grant Income	-1,033	-1,033	0
Recharges to Capital	-732	-706	(26)
Schools SLA Income	-684	-653	(31)
Transfer from Reserves	-80	-80	0
Total Income	-6,089	-5,882	(207)
Net Operational Expenditure	5,315	5,531	(216)
<u>Recharges</u>			
Premises Support	1,518	1,518	0
Transport Support Costs	47	47	0
Central Support Service Costs	2,102	2,102	0
Asset Rental Support Costs	2,035	2,035	0
Repairs & Maintenance Recharge Income	-2,393	-2,393	0
Accommodation Recharge Income	-3,344	-3,344	0
Central Supp. Service Rech Income	-1,846	-1,846	0
Net Total Recharges	-1,881	-1,881	0
Net Department Total	3,434	3,650	(216)

COMMUNITIES DIRECTORATE**PREVENTION & ASSESSMENT DEPARTMENT****2012-13 Revenue Expenditure**

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	8,111	8,108	3
Other Premises	72	62	10
Supplies & Services	909	911	(2)
Consumer Protection	386	406	(20)
Transport	119	100	19
Food Provision	43	32	11
Aids & Adaptations	125	89	36
Contribution to JES	219	219	0
Community Care:			
Residential & Nursing Care	10,766	10,785	(19)
Domiciliary & Supported Living	7,604	7,914	(310)
Direct Payments	2,319	2,324	(5)
Day Care	236	318	(82)
Other Agency	94	106	(12)
Transfer to Reserves	820	820	0
Contribution to Intermediate Care Pool	2,232	2,232	0
Total Expenditure	34,055	34,426	(371)
<u>Income</u>			
Residential & Nursing Income	-3,789	-3,837	48
Community Care Income	-1,551	-1,607	56
Direct Payments Income	-124	-176	52
PCT Contribution to Care	-1,002	-1,013	11
Other Fees and Charges	-93	-81	(12)
Sales Income	-25	-41	16
Reimbursements and Other Grant Income	-590	-589	(1)
Transfer from Reserves	-382	-382	0
LD & Health Reform Allocation	-4,489	-4,489	0
Capital Salaries	-84	-85	1
PCT Contribution to Service	-2,279	-2,423	144
Other Government Grants	-366	-381	15
Total Income	-14,774	-15,104	330
Net Operational Expenditure	19,281	19,322	(41)
<u>Recharges</u>			
Premises Support	429	429	0
Asset Charges	254	268	(14)
Central Support Services	3,383	3,384	1
Internal Recharge Income	-419	-420	1
Total Recharges	3,647	3,661	(14)
Net Departmental Total	22,928	22,983	(55)

COMMISSIONING & COMPLEX CARE DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	7,514	7,464	50
Other Premises	410	405	5
Supplies & Services	2,651	2,675	(24)
Contracts & SLAs	217	117	100
Transport	170	205	(35)
Emergency Duty Team	103	108	(5)
Community Care:			
Residential & Nursing Care	697	673	24
Domiciliary Care	339	471	(132)
Direct Payments	131	80	51
Block Contracts	178	118	60
Day Care	15	17	(2)
Carers Breaks	203	128	75
Other Agency Costs	1,626	1,741	(115)
Payments To Providers	3,896	3,896	0
Grants To Voluntary Organisations	258	261	(3)
Transfer To Reserves	1,120	1,120	0
Total Expenditure	19,528	19,479	49
<u>Income</u>			
Residential & Nursing Fees	-77	-58	(19)
Community Care Income	-23	-5	(18)
Direct Payments Income	-1	-2	1
PCT Contribution To Care	-257	-332	75
Sales & Rents Income	-209	-213	4
Fees & Charges	-532	-527	(5)
PCT Contribution To Service	-2,881	-2,895	14
Reimbursements	-547	-552	5
Government Grant Income	-255	-256	1
Transfer From Reserves	-1,282	-1,279	(3)
Total Income	-6,064	-6,119	55
Net Operational Expenditure	13,464	13,360	104
<u>Recharges</u>			
Premises Support	439	439	0
Transport Recharges	489	506	-17
Central Support Services	2,402	2,405	-3
Asset Charges	344	359	-15
Internal Recharge Income	-88	-88	0
Net Total Recharges	3,586	3,621	(35)
Net Departmental Total	17,050	16,981	69

**COMMUNITY AND ENVIRONMENT DEPARTMENT
2012-13 Revenue Expenditure**

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
<u>Expenditure</u>			
Employees	11,715	11,892	(177)
Premium Pay Savings Target	(240)	0	(240)
Other Premises	1,205	1,068	137
Supplies & Services	1,577	1,425	152
Book Fund	245	235	10
Promotional	330	329	1
Other Hired Services	912	912	0
Food Provisions	861	794	67
School Meals Food	1,656	1,569	87
Transport & Other Agency Costs	196	196	0
Waste Disposal Contracts	5,113	4,890	223
Leisure Management Contract	1,517	1,513	4
Grants To Voluntary Organisations	78	74	4
Grant To Norton Priory	222	224	(2)
Rolling Projects	283	296	(13)
Transfers To Reserves	121	141	(20)
Capital Financing	39	45	(6)
Total Spending	25,830	25,603	227
<u>Income</u>			
Sales Income	-2,210	-1,935	(275)
School Meals Sales	-2,173	-2,296	123
Fees & Charges Income	-2,363	-2,168	(195)
Rents Income	-178	-161	(17)
Government Grant Income	-31	-54	23
Reimbursements & Other Grant Income	-397	-472	75
Schools SLA Income	-2,037	-2,161	124
Internal Fees Income	-123	-106	(17)
School Meals Other Income	-369	-447	78
Meals On Wheels	-193	-218	25
Catering Fees	-226	-115	(111)
Capital Salaries	-101	-86	(15)
Transfers From Reserves	-574	-594	20
Total Income	-10,975	-10,813	(162)
Net Controllable Expenditure	14,855	14,790	65
<u>Recharges</u>			
Premises Support	1,320	1,320	0
Transport Recharges	2,343	2,502	(159)
Departmental Support Services	9	9	0
Central Support Services	2,762	2,759	3
Asset Charges	2,850	2,850	0
HBC Support Costs Income	-352	-352	0
Net Total Recharges	8,932	9,088	(156)
Net Departmental Total	23,787	23,878	(91)

POLICY AND RESOURCES DIRECTORATE**LEGAL AND DEMOCRATIC SERVICES DEPARTMENT****2012-13 Revenue Expenditure**

	Annual Budget £'000	Actual Expenditure £'000	Variance (Overspend) £'000
Expenditure			
Employees	2,037	1,991	46
Supplies & Services	413	395	18
Civic Catering & Functions	29	7	22
Legal Expenses	224	270	(46)
Capital Financing	31	38	(7)
Transfers to Reserves	40	40	0
Total Expenditure	2,774	2,741	33
Income			
Land Charges	-95	-101	6
School SLA's	-47	-66	19
License Income	-268	-258	(10)
Print Unit Fee Income	-173	-162	(11)
Other Income	-22	-17	(5)
Transfers from Reserves	-137	-137	0
Total Income	-742	-741	(1)
Net Operational Expenditure	2,032	2,000	32
Recharges			
Premises Support	382	382	0
Transport Recharges	35	38	(3)
Asset Charges	28	28	0
Central Support Recharges	1,015	1,015	0
Support Recharges Income	-2,361	-2,361	0
Net Total Recharges	-901	-898	(3)
Net Departmental Total	1,131	1,102	29

POLICY, PLANNING AND TRANSPORTATION DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (overspend) £'000
Expenditure			
Employees	6,116	6,064	52
Other Premises	171	154	17
Hired & Contracted Services	1,537	1,552	(15)
Supplies & Services	400	351	49
Street Lighting	1,561	1,485	76
Highways Maintenance	2,209	2,269	(60)
Bridges	92	92	0
Fleet Transport	1,204	1,204	0
Lease Car Contracts	661	661	0
Bus Support – Halton Hopper Tickets	170	170	0
Bus Support	589	589	0
Out of Borough Transport	51	50	1
Finance Charges	378	380	(2)
Grants to Voluntary Organisations	75	75	0
NRA Levy	62	60	2
Mersey Gateway	5,357	6,090	(733)
Direct Revenue Financing	75	75	0
Contribution to Reserve	306	306	0
Total Expenditure	21,014	21,627	(613)
Income			
Sales	-247	-260	13
Planning Fees	-495	-395	(100)
Building Control Fees	-182	-164	(18)
Other Fees & Charges	-483	-547	64
Rents	-8	-4	(4)
Grants & Reimbursements	-3,690	-3,700	10
School SLAs	-38	-38	0
Recharge to Capital	-666	-575	(91)
Contribution from Reserves	-3,419	-4,174	755
Total Income	-9,228	-9,857	629
Net Controllable Expenditure	11,786	11,770	16
Recharges			
Premises Support	817	817	0
Transport Recharges	553	553	0
Asset Charges	9,376	9,374	2
Central Support Recharges	3,006	3,006	0
Departmental Support Recharges	497	497	0
Support Rchgs Income – Transport	-4,029	-4,048	19
Support Rchgs Income – Non Transport	-4,169	-4,169	0
Net Total Recharges	6,051	6,030	21
Net Departmental Total	17,837	17,800	37

HUMAN RESOURCES

2012-13 Revenue Expenditure

	Annual Budget	Actual Expenditure	Variance (Overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	1,758	1,700	58
Employee Training	198	178	20
Supplies & Services	262	255	7
Capital Financing	0	1	(1)
Transfers to Reserves	322	322	0
Total Expenditure	2,540	2,456	84
<u>Income</u>			
Fees & Charges	-83	-120	37
Reimbursements & Other Grants	-65	-67	2
SLA to Schools	-382	-405	23
Transfers from Reserves	-352	-352	0
Total Income	-882	-944	62
Net Operational Expenditure	1,658	1,512	146
<u>Recharges</u>			
Premises Support	442	442	0
Transport Recharges	16	16	0
Asset Charges	1	1	0
Central Support Recharges	776	776	0
Support Recharges Income	-2,921	-2,921	0
Net Total Recharges	-1,686	-1,686	0
Net Departmental Total	-28	-174	146

FINANCE DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget	Actual Expenditure	Variance (Overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	6,859	6,720	139
Supplies & Services	596	556	40
Other Premises	105	97	8
Agency Related	1	0	1
Insurances	1,900	1,899	1
Charitable Relief	120	108	12
Concessionary Travel	2,187	2,165	22
Capital Financing	0	10	(10)
Council Tax Benefits	11,307	11,307	0
Rent Allowances	54,820	54,820	0
Non HRA Rebates	62	62	0
Transfers to Reserves	890	890	0
Total Expenditure	78,847	78,634	213
<u>Income</u>			
Fees & Charges	-94	-108	14
SLA to Schools	-844	-813	(31)
NNDR Administration Grant	-169	-167	(2)
Hsg Ben Administration Grant	-1,283	-1,283	0
Rent Allowances	-54,070	-54,078	8
Council Tax Benefits Grant	-11,160	-11,183	23
Reimbursements & Other Grants	-1,167	-1,218	51
Liability Orders	-373	-314	(59)
Non HRA Rent Rebates	-62	-65	3
Transfer from Reserves	-276	-208	(68)
Total Income	-69,498	-69,437	(61)
Net Controllable Expenditure	9,349	9,197	152
<u>Recharges</u>			
Premises	500	500	0
Transport	68	67	1
Asset Charges	39	39	0
Central Support Service	3,710	3,710	0
Support Service Income	-7,808	-7,808	0
Net Total Recharges	-3,491	-3,492	1
Net Department Total	5,858	5,705	153

ICT AND SUPPORT SERVICES DEPARTMENT

2012-13 Revenue Expenditure

	Annual Budget	Actual Expenditure	Variance (Overspend)
	£'000	£'000	£'000
<u>Expenditure</u>			
Employees	5,613	5,595	18
Supplies & Services	481	456	25
Computer Repairs & Software	437	397	40
Communications Costs	396	395	1
Other Premises	15	38	(23)
Other Transport	3	0	3
Capital Financing	98	157	(59)
Transfers to Reserves	500	500	0
Total Expenditure	7,543	7,538	5
<u>Income</u>			
Fees & Charges	-277	-234	(43)
Reimbursements & Other Grants	0	-26	26
Internal Billing	-97	-146	49
SLA to Schools	-205	-187	(18)
Transfers from Reserves	-148	-148	0
Total Income	-727	-741	14
Net Controllable Expenditure	6,816	6,797	19
<u>Recharges</u>			
Premises	349	345	4
Transport	32	28	4
Asset Charges	1,579	1,579	0
Central Support Services	1,072	1,072	0
Support Service Income	-9,850	-9,846	(4)
Net Total Recharges	-6,818	-6,822	4
Net Department Total	-2	-25	23

CORPORATE AND DEMOCRACY

2012-13 Revenue Expenditure

	Annual Budget £'000	Actual Expenditure £'000	Variance (Overspend) £'000
<u>Expenditure</u>			
Employees	622	353	269
Interest Payments	2,894	1,844	1,050
Members Allowances	753	742	11
Supplies & Services	354	324	30
Contingency	912	0	912
Precepts & Levies	169	153	16
Capital Financing	2,441	2,338	102
Contribution to Reserves	1,800	4,828	(3,028)
Bank Charges	76	62	14
Audit Fees	303	164	139
Total Expenditure	10,324	10,808	(484)
<u>Income</u>			
External Interest	-860	-1,302	442
Grants	-2,019	-2,019	0
Fees & Charges	-18	-43	25
Reimbursements & Other Grants	-192	-285	93
Dividends Receivable	-100	0	(100)
Total Income	-3,189	-3,649	460
Net Controllable Expenditure	7,135	7,159	(24)
<u>Recharges</u>			
Premises	81	49	32
Transport	4	4	0
Asset Charges	171	171	0
Support Services	1,653	1,653	0
Support Service Recharges	-24,029	-24,029	0
Net Total Recharges	-22,120	-22,152	32
Net Department Total	-14,985	-14,993	8

APPENDIX 2

2012-13 CAPITAL EXPENDITURE

Summary

Departments/Directorates	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Children and Enterprise Directorate			
Schools Related	23,409	20,745	2,664
Economy, Enterprise and Property	8,547	5,606	2,941
	31,956	26,351	5,605
Communities Directorate			
Commissioning and Complex Care	2,685	1,661	1,024
Community and Environment	1,450	576	874
	4,135	2,237	1,898
Policy and Resources Directorate			
Policy, Planning and Transportation	20,554	20,542	12
ICT and Support Services	1,172	1,172	0
	21,726	21,714	12
Total Capital Expenditure	57,817	50,302	7,515

CHILDREN AND ENTERPRISE DIRECTORATE

2012-13 Capital Expenditure

Schemes	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Schools Related			
Asset Management Data	20	2	18
Fire Compartmentation	20	20	0
Capital Repairs	1,771	1,513	258
Asbestos Management	10	7	3
Schools Access Initiative	100	99	1
Education Programme (General)	58	0	58
Short Breaks for Disabled Children	189	186	3
School Modernisation Projects	500	442	58
Windmill Hill Primary School	352	329	23
Early Years Capital	355	0	355
Weston Primary School	18	0	18
Lunts Heath Primary School	773	647	126
St Bedes Infant School	534	419	115
St Bedes Junior School	450	100	350
Weston Point Basic Need	83	5	78
Wade Deacon (BSF)	16,976	16,976	0
The Grange (BSF) PFI Project	1,200	0	1,200
Economy, Enterprise & Property			
Castlefields Regeneration	2,269	242	2,027
3MG	4,500	4,206	294
Widnes Waterfront (Including Bayer)	40	14	26
The Hive	284	70	214
Decontamination of Land	703	548	155
Property Purchases	29	29	0
Municipal Building Refurbishment of Podium Level	38	38	0
Runcorn Library Replacement	224	204	20
Queens Arms	160	91	69
Disability Discrimination Act/Disabled Access	300	147	153
Queens Hall	0	17	(17)
Total Children & Enterprise	31,956	26,351	5,605

COMMUNITIES DIRECTORATE

2012-13 Capital Expenditure

Schemes	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Community & Environment			
Stadium Minor Works	30	30	0
Stadium Disability Works	25	25	0
Children's Playground Equipment	96	80	16
Landfill Tax Credit Schemes	340	34	306
Arley Drive Play Area	72	6	66
The Glen Play Area	5	2	3
Runcorn Hill Park	48	43	5
Crow Wood Park Play Area	13	0	13
Open Spaces Scheme	150	107	43
Runcorn Cemetery Extension	71	61	10
Cremators at Widnes Crematorium	350	0	350
Installation of 5 Multi Use Game Area	29	19	10
Development of Facilities at Runcorn Town Hall Park	73	75	(2)
Runcorn Busway Works for Gas Powered Buses	90	60	30
Litter Bins	28	34	(6)
Castlefields Recycling Scheme	30	0	30
Commissioning & Complex Care			
Grants – Disabled Facilities	735	525	210
Energy Promotion	6	6	0
Joint Funding RSL Adaptations	550	340	210
Stair Lifts	253	253	0
Extra Care Housing	463	463	0
Choice Based Lettings	29	22	7
Re-design Oakmeadow Communal Spaces	50	50	0
Bungalows at Halton Lodge	464	2	462
Bredon Respite Unit	10	0	10
Section 256 Grant	125	0	125
Total Communities	4,135	2,237	1,898

POLICY & RESOURCES DIRECTORATE

2012-13 Capital Expenditure

Schemes	Capital Allocation £'000	Actual Expenditure £'000	Variance (overspend) £'000
Local Transport Plan			
Bridge Assessment, Strengthening & Maintenance	5,245	5,245	0
Road Maintenance	1,635	1,635	0
Integrated Transport	850	850	0
Total Local Transport Plan	7,730	7,730	0
Halton Borough Council			
Early Land Acquisition Mersey Gateway	10,906	10,906	0
Street Lighting – Structural Maintenance	295	295	0
Risk Management	170	170	0
IT Rolling Programme	1,172	1,172	0
Fleet Vehicles	140	140	0
Solar Panels	152	151	1
Total Halton Borough Council	12,835	12,834	0
Grant Funded			
Contaminated Land – Heath Road Allotments	63	63	0
Growth Points	380	380	0
Development Costs Mersey Gateway	300	300	0
Mid-Mersey Local Sustainable Transport – Transportation	10	3	7
Mid-Mersey Local Sustainable Transport – Infrastructure	10	0	10
Total Grant Funded	763	746	17
Section 106 Funded			
Asda Runcorn	165	162	3
Hough Green Station	197	196	1
Everite – Derby/Peelhouse	15	15	0
Norlands Lane	31	31	0
Total Section 106 Funded	408	404	4
Total Policy & Resources	21,726	21,714	12