

**REPORT TO:** Executive Board

**DATE:** 21 November 2013

**REPORTING OFFICER:** Operational Director – Finance

**PORTFOLIO:** Resources

**SUBJECT:** 2013/14 Half Year Spending

**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 To report the Council's overall revenue and capital spending position as at 30<sup>th</sup> September 2013.

## **2.0 RECOMMENDED: That**

- 1) all spending continues to be limited to the absolutely essential;**
- 2) Strategic Directors ensure overall spending at year-end is within their total operational budget; and**
- 3) Council approve the revised capital programme as set out in Appendix 3.**

## **3.0 SUPPORTING INFORMATION**

### **Revenue Spending**

- 3.1 Appendix 1 presents a summary of spending against the revenue budget up to 30<sup>th</sup> September 2013, along with individual statements for each Department. In overall terms revenue expenditure is £0.308m below the budget profile. However the budget profile is only a guide to eventual spending and experience shows that spending is usually lower in the first half of the financial year and is likely to accelerate towards the end of the year. Directorates should continue to limit all spending to the absolutely essential to ensure that each Directorate's spending at year-end is within its total operational budget.
- 3.2 Total spending on employees is £0.288m below budget profile at the end of the 2<sup>nd</sup> quarter. During the year to date a number of posts have been held vacant across the Council, a number of these will need to be eventually filled whilst others will have been put forward as saving proposals for 2014/15. The vacant posts have helped Directorates achieve staff turnover saving targets for the year to date. It is important that Directorates continue to tightly control staffing, as the position to date is relatively marginal in terms of the total employee budget of approximately £68m.

- 3.3 Expenditure on general supplies and services is £0.362m under budget against a budget profile of £6.2m at 30th September 2013, which equates to approximately 5.8%. The variance in spend on the supplies & services budget is evidenced across the three Directorates and can be partly linked to improved procurement procedures. Additionally spend is limited to what is absolutely essential.
- 3.4 Expenditure on children's residential placements is £0.416m above the profiled budget of £0.871m for the period to 30<sup>th</sup> September 2013. Whilst every effort is made to use in house services this is not always possible during periods of high demand for long term placements. The demand on this service will always be unpredictable and the forecast for the remainder of the year indicates the trend for high demand will continue. The forecast outturn position for the whole year estimates spend will be £0.8m over the approved budget.
- 3.5 Spending on in-house adoption has been high for the year to date and at the half-way point for the year, spend is £0.3m above budget. Some special guardianship allowances have recently been re-assessed and subsequently increased.
- 3.6 Whilst nationally there are signs of a slight upturn in the economy there is still pressure on income targets for the year to be met. This is particularly apparent in terms of fees and charges for leisure and recreation services, income targets for previous year saving proposals, catering sales and rental income for some industrial estates.
- 3.7 From 1st April 2013 Halton Borough Council (HBC) and the Clinical Commissioning Group (CCG) agreed to pool their resources due to the increasing challenges for the Health and Social Care economy in Halton, The gross pooled budget excluding grant is approximately £35m. This will result in the alignment of systems, more effective and efficient joint working, improved pathways, speed up of discharge processes, transforming patient/care satisfaction and set the scene for the future sustainability of meeting the current and future needs of people with complex needs.
- 3.8 There was a marginal underspend against the pooled budget to date of £0.03m for the first half of the financial year. However, this expenditure by nature is volatile and fluctuating depending on the number and value of new packages being approved and existing packages ceasing, trends of expenditure and income will be scrutinised in detail throughout the year to ensure a balanced budget is achieved at year-end. Attached at Appendix 2 is a statement of spending against the Complex Care Pooled Budget up to 30<sup>th</sup> September 2013.
- 3.9 The collection rate for Council Tax is slightly below (1.1%) what it was at this stage last year, although the impact of the reduction is netted off against an increase in the amount of Council Tax billed. The overall collection rate for the year was anticipated to be lower than in previous years due to the introduction of the localised Council Tax scheme. The

forecast retained element of business rates is in line with what was set as the Council's business rate baseline for the year.

- 3.10 The Council's overall net spending is marginally below the budget profile at 30<sup>th</sup> September 2013. Nevertheless, it is important that budget managers continue to closely monitor and control spending and income. The first tranche of saving proposals for 2014/15 will be considered by Council in December and the early implementation of these savings will help ensure spending will be within budget at year-end.

### **Capital Spending**

- 3.11 The capital programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed. These are reflected in the capital programme presented in Appendix 3. The schemes which have been revised within the programme are as follows;

- (i) Mersey Gateway Land Acquisition
- (ii) Lowerhouse Lane Depot – Upgrade Works
- (iii) Cremators at Widnes Crematorium
- (iv) Widnes Town Centre Initiative
- (v) Stadium Gym Equipment
- (vi) Stadium Minor Works
- (vii) Grangeway Court
- (viii) Litter Bins
- (ix) Widnes Recreation Site
- (x) Travellers Site Warrington Road
- (xi) Runcorn Hill Park

- 3.12 Capital spending to 30<sup>th</sup> September 2013 totalled £22.4m, which is 99% of the planned spending of £22.7m at this stage. This represents 39% of the total capital programme of £57.8m (which assumes a 20% slippage between years).

### **Balance Sheet**

- 3.13 The Council's Balance Sheet is monitored regularly in accordance with the Reserves and Balances Strategy which forms part of the Medium Term Financial Strategy. The key reserves and balances have been reviewed and are considered prudent and appropriate at this stage in the financial year.

## **4.0 POLICY AND OTHER IMPLICATIONS**

- 4.1 None.

## **5.0 FINANCIAL IMPLICATIONS**

- 5.1 It is vital spend continues to be monitored on a regular basis to ensure net spend remains within the approved budget.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

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

## **7.0 RISK ANALYSIS**

7.1 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.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None.

## **9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072**

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

**APPENDIX 1**

**Summary of Revenue Spending to 30<sup>th</sup> September 2013**

<b>Directorate / Department</b>	<b>Annual Budget</b>	<b>Budget To Date</b>	<b>Actual Spend</b>	<b>Variance To Date (overspend)</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Children and Families Services	16,596	7,647	8,255	(608)
Children's Organisation and Provision	11,488	-237	-399	162
Learning and Achievement	7,417	2,874	2,704	170
Economy, Enterprise & Property	3,497	784	826	(42)
<b>Children and Enterprise</b>	<b>38,998</b>	<b>11,068</b>	<b>11,386</b>	<b>(318)</b>
Human Resources	0	-391	-430	39
Policy, Planning & Transportation	16,082	4,541	4,450	91
Legal & Democratic Services	776	307	256	51
Finance	5,110	1,108	896	212
ICT & Support Services	189	-766	-765	(1)
Public Health	1,549	1,274	1,268	6
<b>Policy and Resources</b>	<b>23,706</b>	<b>6,073</b>	<b>5,675</b>	<b>398</b>
Community & Environment	25,337	7,745	7,819	(74)
Prevention & Assessment	26,950	9,812	9,716	96
Commissioning & Complex Care	13,561	7,216	7,166	50
<b>Communities</b>	<b>65,848</b>	<b>24,773</b>	<b>24,701</b>	<b>72</b>
<b>Corporate &amp; Democracy</b>	<b>-13,438</b>	<b>55</b>	<b>-101</b>	<b>156</b>
	<b>115,114</b>	<b>41,969</b>	<b>41,661</b>	<b>308</b>

## CHILDREN & ENTERPRISE DIRECTORATE

### Children & Families Department

Revenue Spending as at 30<sup>th</sup> September 2013

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b>Expenditure</b>				
Employees	8,016	4,089	4,100	(11)
Premises	418	201	206	(5)
Supplies & Services	1,332	511	437	74
Transport	34	6	5	1
Agency Related Expenditure	305	147	141	6
Commissioned Services	404	157	147	10
Out of Borough Placements	1,600	871	1,287	(416)
Out of Borough Adoption	80	56	43	13
Out of Borough Fostering	414	137	110	27
In House Adoption	387	84	382	(298)
In House Foster Carer Placements	1,695	868	919	(51)
Care Leavers	316	121	100	21
Family Support	113	37	23	14
Capital Financing	11	9	9	0
<b>Total Expenditure</b>	<b>15,125</b>	<b>7,294</b>	<b>7,909</b>	<b>(615)</b>
Fees & Charges	-113	-56	-62	6
Adoption Placements	-42	0	0	0
Transfer to/from Reserves	-1,726	-1,322	-1,322	0
Early Intervention Grant	0	0	0	0
Government Grant Income	0	0	0	0
Reimbursements & Other Grant Income	-222	-20	-21	1
<b>Total Income</b>	<b>-2,103</b>	<b>-1,398</b>	<b>-1,405</b>	<b>7</b>
<b>NET OPERATIONAL BUDGET</b>	<b>13,022</b>	<b>5,896</b>	<b>6,504</b>	<b>(608)</b>
Premises Support Costs	347	174	174	0
Transport Support Costs	91	42	42	0
Central Support Service Costs	3,090	1,535	1,535	0
Asset Rental Support Costs	46	0	0	0
<b>Total Recharges</b>	<b>3,574</b>	<b>1,751</b>	<b>1,751</b>	<b>0</b>
<b>Net Expenditure</b>	<b>16,596</b>	<b>7,647</b>	<b>8,255</b>	<b>(608)</b>

**Childrens Organisation & Provision Department**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	3,602	1,658	1,609	49
Premises	438	29	29	0
Supplies & Services	1,191	524	514	10
Transport	5	1	1	0
Agency Related Expenditure	1,954	255	251	4
Commissioned Services - Youth Serv.	900	450	450	0
Commissioned Services	1,695	509	500	9
Connexions	1,123	442	363	79
Capital Financing	11	10	10	0
Nursery Education Payments	2,170	1,737	1,737	0
Schools Contingency Costs	397	0	0	0
NQT Contingency	230	0	0	0
Schools Non Delegated Support	99	3	3	0
Schools Transport	866	320	338	(18)
Special Education Needs Contingency	1,129	155	155	0
<b>Total Expenditure</b>	<b>15,810</b>	<b>6,093</b>	<b>5,960</b>	<b>133</b>
Fees & Charges	-271	-22	-22	0
Transfer to / from Reserves	-571	-571	-571	0
Dedicated Schools Grant	-10,926	-5561	-5561	0
Reimbursements & Other Income	-461	-332	-341	9
Schools SLA Income	-527	-527	-547	20
<b>Total Income</b>	<b>-12,756</b>	<b>-7,013</b>	<b>-7,042</b>	<b>29</b>
<b>NET OPERATIONAL BUDGET</b>	<b>3,054</b>	<b>-920</b>	<b>-1082</b>	<b>162</b>
Premises Support Costs	167	86	86	0
Transport Support Costs	272	152	152	0
Central Support Service Costs	1,141	445	445	0
Asset Rental Support Costs	6,854	0	0	0
<b>Total Recharges</b>	<b>8,434</b>	<b>683</b>	<b>683</b>	<b>0</b>
<b>Net Expenditure</b>	<b>11,488</b>	<b>-237</b>	<b>-399</b>	<b>162</b>

**Learning & Achievement Department  
Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	3,870	1,436	1,374	63
Premises	10	7	7	0
Supplies & Services	982	157	61	96
Agency Related Expenditure	91	41	35	6
Commissioned Services	34	0	0	0
Independent School Fees	1,584	692	692	0
Asset Recharges	3	1	1	0
Inter Authority Recoupment	811	198	198	0
Speech Therapy	120	60	60	0
<b>Total Expenditure</b>	<b>7,505</b>	<b>2,592</b>	<b>2,428</b>	<b>164</b>
<b><u>Income</u></b>				
Fees & Charges	-153	-27	-32	5
Government Grant Income	-77	-39	-39	0
Inter Authority Income	-578	-15	-15	0
Reimbursements & Other Income	-40	-5	-6	1
Schools SLA Income	-39	-32	-32	0
<b>Total Income</b>	<b>-887</b>	<b>-118</b>	<b>-124</b>	<b>6</b>
<b>NET OPERATIONAL BUDGET</b>	<b>6,618</b>	<b>2,474</b>	<b>2,304</b>	<b>170</b>
Premises Support Costs	112	56	56	0
Transport Support Costs	19	10	10	0
Central Support Service Costs	667	334	334	0
Asset Rental Support Costs	1	0	0	0
<b>Total Recharges</b>	<b>799</b>	<b>400</b>	<b>400</b>	<b>0</b>
<b>Net Expenditure</b>	<b>7,417</b>	<b>2,874</b>	<b>2,704</b>	<b>170</b>



**Economy, Enterprise & Property Department**  
**Revenue Spending as at 30<sup>th</sup> September**  
**2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	4,360	2,184	2,225	(41)
Repairs & Maintenance	2,541	1,264	1,262	2
Energy & Water Costs	603	283	279	4
NNDR	647	806	809	(3)
Rents	372	291	291	0
Marketing Programme	85	15	12	3
Promotions	60	12	6	6
Supplies & Services	1,240	536	526	10
Capital Financing	7	4	4	0
Other	4	5	5	0
Agency Related Payments	176	90	90	0
<b>Total Expenditure</b>	<b>10,095</b>	<b>5,490</b>	<b>5,509</b>	<b>(19)</b>
Fees & Charges	-501	-398	-398	0
Rent - Markets	-758	-382	-382	0
Rent - Industrial	-970	-440	-422	(18)
Rent – Commercial	-516	-324	-320	(4)
Government Grant Income	-916	-431	-431	0
Transfer from Reserves	-215	-100	-100	0
Recharges to Capital	-649	-325	-325	(0)
Reimbursements & Other Grant Income	-370	-39	-38	(1)
Schools SLA Income	-501	-501	-501	0
<b>Total Income</b>	<b>-5,396</b>	<b>-2,940</b>	<b>-2,917</b>	<b>(23)</b>
<b>NET OPERATIONAL BUDGET</b>	<b>4,699</b>	<b>2,550</b>	<b>2,592</b>	<b>(42)</b>
Premises Support Costs	1,498	767	767	0
Transport Support Costs	38	16	16	0
Central Support Service Costs	1,707	870	870	0
Asset Rental Support Costs	2,390	0	0	0
Repairs & Maintenance Recharge Income	-2,185	-1,093	-1,093	0
Accommodation Recharge Income	-2,759	-1,380	-1,380	0
Central Supp. Service Rech Income	-1,891	-946	-946	0
<b>Total Recharges</b>	<b>-1,202</b>	<b>-1,766</b>	<b>-1,766</b>	<b>0</b>
<b>Net Expenditure</b>	<b>3,497</b>	<b>784</b>	<b>826</b>	<b>(42)</b>

## POLICY & RESOURCES DIRECTORATE

### Human Resources

#### Revenue Spending as at 30<sup>th</sup> September 2013

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,657	749	743	6
Employee Training	290	22	24	(2)
Supplies & Services	205	118	115	3
Capital Financing	1	1	1	0
<b>Total Expenditure</b>	<b>2,153</b>	<b>890</b>	<b>883</b>	<b>7</b>
<b><u>Income</u></b>				
Fees & Charges	-54	-42	-65	23
Reimbursements & Other Grants	-64	-49	-49	0
School SLA's	-390	-382	-391	9
Transfers from Reserves	-32	0	0	0
<b>Total Income</b>	<b>-540</b>	<b>-473</b>	<b>-505</b>	<b>32</b>
<b>Net Operational Expenditure</b>	<b>1,613</b>	<b>417</b>	<b>378</b>	<b>39</b>
<b><u>Recharges</u></b>				
Premises Support	72	36	36	0
Transport Recharges	16	8	8	0
Asset Charges	1	0	0	0
Central Support Recharges	505	252	252	0
Support Recharges Income	-2,207	-1,104	-1,104	0
<b>Net Total Recharges</b>	<b>-1,613</b>	<b>-808</b>	<b>-808</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>0</b>	<b>-391</b>	<b>-430</b>	<b>39</b>

**Policy, Planning & Transportation**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	4,958	2,290	2,303	(13)
Other Premises	236	70	62	8
Hired & Contracted Services	438	129	129	0
Supplies & Services	309	154	145	9
Street Lighting	1,793	750	734	16
Highways Maintenance	2,225	580	580	0
Bridges	96	37	37	0
Fleet Transport	1,235	630	630	0
Lease Car Contracts	622	494	494	0
Bus Support – Halton Hopper Tickets	173	102	102	0
Bus Support	531	259	259	0
Out of Borough Transport	51	21	17	4
Capital Financing	406	406	417	(11)
Grants to Voluntary Organisations	68	34	34	0
NRA Levy	62	31	29	2
Mersey Gateway	4,966	2,018	2,018	0
<b>Total Expenditure</b>	<b>18,169</b>	<b>8,005</b>	<b>7,990</b>	<b>15</b>
<b><u>Income</u></b>				
Sales	-503	-187	-182	(5)
Planning Fees	-506	-283	-330	47
Building Control Fees	-81	-41	-54	13
Other Fees & Charges	-268	-268	-285	17
Rents	-8	-4	-2	(2)
Grants & Reimbursements	-171	-130	-132	2
School SLAs	-39	-39	-44	5
Recharge to Capital	-2,736	-995	-995	0
Transfer from Reserves	-2,567	-1,022	-1,022	0
<b>Total Income</b>	<b>-6,879</b>	<b>-2,969</b>	<b>-3,046</b>	<b>77</b>
<b>Net Controllable Expenditure</b>	<b>11,290</b>	<b>5,036</b>	<b>4,944</b>	<b>92</b>
<b><u>Recharges</u></b>				
Premises Support	770	333	332	1
Transport Recharges	568	305	305	0
Asset Charges	7,432	0	1	(1)
Central Support Recharges	3,200	1,600	1,601	(1)
Departmental Support Recharges	446	0	0	0
Support Recharges Income – Transport	-4,699	-2,196	-2,196	0
Support Recharges Income – Non Transport	-2,925	-537	-537	0
<b>Net Total Recharges</b>	<b>4,792</b>	<b>-495</b>	<b>-494</b>	<b>(1)</b>
<b>Net Departmental Total</b>	<b>16,082</b>	<b>4,541</b>	<b>4,450</b>	<b>91</b>

**Legal & Democratic Services**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,976	956	928	28
Supplies & Services	339	175	168	7
Civic Catering & Functions	29	1	0	1
Mayoral Allowances	21	21	20	1
Legal Expenses	207	113	119	(6)
<b>Total Expenditure</b>	<b>2,572</b>	<b>1,266</b>	<b>1,235</b>	<b>31</b>
<b><u>Income</u></b>				
Land Charges	-97	-48	-51	3
School SLA's	-48	-48	-67	19
License Income	-268	-134	-117	(17)
Other Income	-28	-18	-31	13
Transfers from Reserves	-68	-59	-59	0
<b>Total Income</b>	<b>-509</b>	<b>-307</b>	<b>-325</b>	<b>18</b>
<b>Net Operational Expenditure</b>	<b>2,063</b>	<b>959</b>	<b>910</b>	<b>49</b>
<b><u>Recharges</u></b>				
Premises Support	122	61	61	0
Transport Recharges	33	17	15	2
Asset Charges	19	0	0	0
Central Support Recharges	484	242	242	0
Support Recharges Income	-1,945	-972	-972	0
<b>Net Total Recharges</b>	<b>-1,287</b>	<b>-652</b>	<b>-654</b>	<b>2</b>
<b>Net Departmental Total</b>	<b>776</b>	<b>307</b>	<b>256</b>	<b>51</b>

**Finance Services**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	7,396	3,508	3,378	130
Supplies & Services	535	324	312	12
Other Premises	133	78	49	29
Agency Related	1	0	0	0
Insurances	1,686	1,092	1,087	5
Charitable Relief	120	0	0	0
Concessionary Travel	2,247	1,097	1,098	(1)
Capital Financing	6	3	9	(6)
Discretionary Support Scheme	626	26	26	0
Discretionary Housing Payment	311	141	141	0
Rent Allowances	52,960	25,417	25,417	0
Non HRA Rebates	49	31	31	0
<b>Total Expenditure</b>	<b>66,070</b>	<b>31,717</b>	<b>31,548</b>	<b>169</b>
<b><u>Income</u></b>				
Fees & Charges	-99	-34	-71	37
SLA to Schools	-728	-728	-725	(3)
NNDR Administration Grant	-169	0	0	0
Hsg Ben Administration Grant	-1,166	-583	-583	0
Rent Allowances	-52,370	-25,417	-25,417	0
Discretionary Support Scheme	-787	-787	-787	0
Discretionary Housing Payment	-311	-141	-141	0
Reimbursements & Other Grants	-497	-447	-462	15
Liability Orders	-373	-369	-363	(6)
Non HRA Rent Rebates	-49	-33	-33	0
Transfer from Reserves	-295	-9	-9	0
<b>Total Income</b>	<b>-56,844</b>	<b>-28,548</b>	<b>-28,591</b>	<b>43</b>
<b>Net Controllable Expenditure</b>	<b>9,226</b>	<b>3,169</b>	<b>2,957</b>	<b>212</b>
<b><u>Recharges</u></b>				
Premises	426	213	213	0
Transport	60	30	30	0
Asset Charges	24	0	0	0
Central Support Service	2,838	1,421	1,421	0
Support Service Income	-7,464	-3,725	-3,725	0
<b>Net Total Recharges</b>	<b>-4,116</b>	<b>-2,061</b>	<b>-2,061</b>	<b>0</b>
<b>Net Department Total</b>	<b>5,110</b>	<b>1,108</b>	<b>896</b>	<b>212</b>

**ICT & Support Services**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget to Date	Actual to Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,504	2,674	2,580	94
Supplies & Services	612	266	256	10
Computer Repairs & Software	554	285	280	5
Communications Costs	407	308	310	(2)
Other Premises	15	8	18	(10)
Capital Financing	266	133	133	0
<b>Total Expenditure</b>	<b>7,358</b>	<b>3,674</b>	<b>3,577</b>	<b>97</b>
<b><u>Income</u></b>				
Fees & Charges	-555	-226	-136	(90)
SLA to Schools	-209	-209	-201	(8)
Transfers from Reserves	-40	0	0	0
<b>Total Income</b>	<b>-804</b>	<b>-435</b>	<b>-337</b>	<b>(98)</b>
<b>Net Controllable Expenditure</b>	<b>6,554</b>	<b>3,239</b>	<b>3,240</b>	<b>(1)</b>
<b><u>Recharges</u></b>				
Premises	418	209	209	0
Transport	20	10	10	0
Asset Charges	1,646	0	0	0
Central Support Services	1,019	510	510	0
Support Service Income	-9,468	-4,734	-4,734	0
<b>Net Total Recharges</b>	<b>-6,365</b>	<b>-4,005</b>	<b>-4,005</b>	<b>0</b>
<b>Net Department Total</b>	<b>189</b>	<b>-766</b>	<b>-765</b>	<b>(1)</b>

**Public Health**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (underspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,433	663	653	10
Supplies & Services	48	17	15	2
Consumer Protection Contract	393	219	231	(12)
Other Agency	20	20	17	3
Contracts & SLA's	5,971	2,371	2,347	24
Transfer to Reserves	207	0	0	0
<b>Total Expenditure</b>	<b>8,072</b>	<b>3,290</b>	<b>3,263</b>	<b>27</b>
<b><u>Income</u></b>				
Other Fees & Charges	-68	-34	-21	(13)
Sales Income	-26	-26	-24	(2)
Reimbursements & Grant Income	-7	-7	0	(7)
Government Grant	-8,510	-2,127	-2,128	1
<b>Total Income</b>	<b>-8,611</b>	<b>-2,194</b>	<b>-2,173</b>	<b>(21)</b>
<b>Net Operational Expenditure</b>	<b>-539</b>	<b>1,096</b>	<b>1,090</b>	<b>6</b>
<b><u>Recharges</u></b>				
Premises Support	47	23	23	0
Central Support Services	2,014	145	145	0
Transport Recharges	27	10	10	0
<b>Net Total Recharges</b>	<b>2,088</b>	<b>178</b>	<b>178</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>1,549</b>	<b>1,274</b>	<b>1,268</b>	<b>6</b>

## COMMUNITIES DIRECTORATE

### Community & Environment Revenue Spending as at 30<sup>th</sup> September 2013

	Annual Budget £'000	Budget To Date £'000	Actual to Date £'000	Variance To Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	12,107	5,881	5,985	(104)
Other Premises	1,366	745	683	62
Supplies & Services	1,457	665	626	39
Book Fund	225	129	129	0
Promotional	264	108	70	38
Other Hired Services	1,019	305	306	(1)
Food Provisions	835	343	323	20
School Meals Food	1,660	546	529	17
Transport	55	27	18	9
Other Agency Costs	877	60	64	(4)
Waste Disposal Contracts	4,799	1,030	1,015	15
Leisure Management Contract	1,492	634	655	(21)
Grants To Voluntary Organisations	333	142	141	1
Grant To Norton Priory	222	111	113	(2)
Rolling Projects	6	6	6	0
Capital Financing	54	11	11	0
<b>Total Spending</b>	<b>26,771</b>	<b>10,743</b>	<b>10,674</b>	<b>69</b>
<b><u>Income</u></b>				
Sales Income	-2,174	-1,117	-1,058	(59)
School Meals Sales	-2,224	-737	-762	25
Fees & Charges Income	-2,655	-1,316	-1,251	(65)
Rents Income	-156	-68	-68	0
Government Grant Income	-111	-31	-38	7
Reimbursements & Other Grant Income	-443	-157	-185	28
Schools SLA Income	-278	-248	-232	(16)
Internal Fees Income	-104	-40	-35	(5)
School Meals Other Income	-2,265	-1,768	-1,790	22
Meals On Wheels	-218	-91	-102	11
Catering Fees	-173	-86	-33	(53)
Capital Salaries	-103	-51	-23	(28)
Transfers From Reserves	-62	0	0	0
Rolling Projects	-6	-6	-6	0
<b>Total Income</b>	<b>-10,972</b>	<b>-5,716</b>	<b>-5,583</b>	<b>(133)</b>
<b>Net Controllable Expenditure</b>	<b>15,799</b>	<b>5,027</b>	<b>5,091</b>	<b>(64)</b>
<b><u>Recharges</u></b>				
Premises Support	1,491	632	632	0
Transport Recharges	2,242	860	868	(8)
Departmental Support Services	9	0	0	0
Central Support Services	3,119	1,601	1,602	(1)
Asset Charges	3,052	0	0	0
HBC Support Costs Income	-375	-375	-374	(1)



<b>Net Total Recharges</b>	<b>9,538</b>	<b>2,718</b>	<b>2,728</b>	<b>(10)</b>
<b>Net Departmental Total</b>	<b>25,337</b>	<b>7,745</b>	<b>7,819</b>	<b>(74)</b>

**Prevention & Assessment  
Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance To Date (underspend) £'000
<b><u>Expenditure</u></b>				
Employees	6,921	3,199	3,136	63
Other Premises	68	22	19	3
Supplies & Services	472	247	244	3
Aids & Adaptations	113	20	20	0
Transport	5	3	3	0
Food Provision	18	9	13	(4)
Other Agency	68	24	25	(1)
Capital Finance	14	7	7	0
Contribution to Complex Care Pool	18,164	5,923	5,892	31
<b>Total Expenditure</b>	<b>25,843</b>	<b>9,454</b>	<b>9,359</b>	<b>95</b>
<b><u>Income</u></b>				
Other Fees & Charges	-222	-111	-116	5
Reimbursements & Grant Income	-662	-396	-397	1
Transfer from Reserves	-451	0	0	0
Capital Salaries	-84	0	0	0
Government Grant Income	-40	-13	-11	(2)
CCG Contribution to Service	-187	-314	-314	0
<b>Total Income</b>	<b>-1,646</b>	<b>-834</b>	<b>-838</b>	<b>4</b>
<b>Net Operational Expenditure</b>	<b>24,197</b>	<b>8,620</b>	<b>8,521</b>	<b>99</b>
<b><u>Recharges</u></b>				
Premises Support	373	195	195	0
Asset Charges	294	0	0	0
Central Support Services	2,447	1,175	1,176	(1)
Internal Recharge Income	-419	-204	-204	0
Transport Recharges	58	26	28	(2)
<b>Net Total Recharges</b>	<b>2,753</b>	<b>1,192</b>	<b>1,195</b>	<b>(3)</b>
<b>Net Departmental Total</b>	<b>26,950</b>	<b>9,812</b>	<b>9,716</b>	<b>96</b>

**Commissioning & Complex Care  
Revenue Spending as at 30<sup>th</sup> September 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	7,081	3,260	3,240	20
Premises	223	118	114	4
Supplies & Services	1,996	1,158	1,167	(9)
Emergency Duty Team	103	26	24	2
Carers Breaks	471	57	54	3
Transport	170	85	85	0
Contracts & SLAs	199	88	46	42
Payments To Providers	3,839	1,620	1,617	3
Other Agency Costs	734	376	387	(11)
<b>Total Expenditure</b>	<b>14,816</b>	<b>6,788</b>	<b>6,734</b>	<b>54</b>
<b><u>Income</u></b>				
Sales & Rents Income	-162	-110	-109	(1)
Fees & Charges	-169	-40	-30	(10)
CCG Contribution To Service	-846	-378	-374	(4)
Reimbursements & Grant Income	-870	-304	-315	11
Transfer From Reserves	-245	0	0	0
<b>Total Income</b>	<b>-2,292</b>	<b>-832</b>	<b>-828</b>	<b>(4)</b>
<b>Net Operational Expenditure</b>	<b>12,524</b>	<b>5,956</b>	<b>5,906</b>	<b>50</b>
<b><u>Recharges</u></b>				
Premises Support	304	152	152	0
Central Support Services	1,958	887	887	0
Transport Services	440	218	218	0
Asset Charges	82	3	3	0
Internal Recharge Income	-1,747	0	0	0
<b>Net Total Recharges</b>	<b>1,037</b>	<b>1,260</b>	<b>1,260</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>13,561</b>	<b>7,216</b>	<b>7,166</b>	<b>50</b>

**Corporate & Democracy**  
**Revenue Spending as at 30<sup>th</sup> September 2013**

	<b>Annual Budget £'000</b>	<b>Budget to Date £'000</b>	<b>Actual Expenditure £'000</b>	<b>Variance (Overspend) £'000</b>
<b><u>Expenditure</u></b>				
Employees	738	157	160	(3)
Interest Payments	3,869	989	889	100
Members Allowances	760	380	372	8
Supplies & Services	502	220	249	(29)
Contingency	1,200	0	0	0
Levies	172	0	0	0
Capital Financing	2,286	0	0	0
Contribution to Reserves	1,220	0	0	0
Bank Charges	78	38	38	0
Audit Fees	203	89	89	0
<b>Total Expenditure</b>	<b>11,028</b>	<b>1,873</b>	<b>1,797</b>	<b>76</b>
<b><u>Income</u></b>				
External Interest	-374	-222	-302	80
Government Grants	-3,006	-2,204	-2,202	(2)
Fees & Charges	-39	-22	-24	2
Reimbursements & Other Grants	-382	-16	-16	0
Contribution from Reserves	-1,000	0	0	0
<b>Total Income</b>	<b>-4,801</b>	<b>-2,464</b>	<b>-2,544</b>	<b>80</b>
<b>Net Controllable Expenditure</b>	<b>6,227</b>	<b>-591</b>	<b>-747</b>	<b>156</b>
<b><u>Recharges</u></b>				
Premises	8	5	5	0
Transport	3	1	1	0
Asset Charges	1	0	0	0
Support Services	2,535	826	826	0
Support Service Recharges	-22,212	-186	-186	0
<b>Net Total Recharges</b>	<b>-19,665</b>	<b>646</b>	<b>646</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>-13,438</b>	<b>55</b>	<b>-101</b>	<b>156</b>

## APPENDIX 2

### Complex Care Pooled Budget Revenue Spending as at 30<sup>th</sup> September 2013

Note – Halton BC's net contribution towards the Complex Care Pooled Budget is included within the Prevention and Assessment Department statement shown in Appendix 1.

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (Overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	3,276	1,070	1,056	14
Contracts & SLA's	1,846	905	892	13
Transport	5	3	1	2
Joint Equipment Store	518	0	0	0
Adult Care:				
Residential & Nursing Care	18,421	7,036	6,916	120
Domiciliary & Supported Living	10,389	4,312	4,326	(14)
Direct Payment	2,518	1,490	1,632	(142)
Block Contracts	181	0	0	0
Day Care	404	171	166	5
<b>Total Expenditure</b>	<b>37,558</b>	<b>14,987</b>	<b>14,989</b>	<b>(2)</b>
<b><u>Income</u></b>				
Residential & Nursing Income	-4,294	-2,078	-2,093	15
Community Care Income	-1,451	-583	-597	14
Direct Payments Income	-128	-84	-90	6
CCG Contribution	-12,877	-6,306	-6,306	0
Reablement & S256 Grant	-1,273	-378	-378	0
Other Contribution to Care	-114	-57	-57	0
Transfer from Reserve	-100	0	0	0
<b>Total Income</b>	<b>-20,237</b>	<b>-9,486</b>	<b>-9,521</b>	<b>35</b>
<b>Net Operational Expenditure</b>	<b>17,321</b>	<b>5,501</b>	<b>5,468</b>	<b>33</b>
<b><u>Recharges</u></b>				
Central Support Recharges	313	156	156	0
Premises Support	115	58	58	0
Departmental Recharge	409	205	205	0
Transport recharges	6	3	5	(2)
<b>Total Recharges</b>	<b>843</b>	<b>422</b>	<b>424</b>	<b>(2)</b>
<b>Net Expenditure</b>	<b>18,164</b>	<b>5,923</b>	<b>5,892</b>	<b>31</b>



Capital Expenditure to 30<sup>th</sup> September 2013

Directorate/Department	Actual Expenditure to Date £'000	2013/14 Cumulative Capital Allocation			Capital Allocation 2014/15 £'000	Capital Allocation 2015/16 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b>Children &amp; Enterprise Directorate</b>						
<b>Schools Related</b>						
Asset Management Data	1	1	3	5	0	0
Fire Compartmentation	1	1	10	20	0	0
Capital Repairs	600	600	1,000	1,379	0	0
Asbestos Management	9	9	8	10	0	0
Schools Access Initiative	35	35	75	113	0	0
Education Programme (General)	29	46	50	92	0	0
Short Breaks for Disabled Children	242	242	247	247	0	0
Basic Need Projects	0	0	0	1,160	0	0
School Modernisation Projects	102	150	350	648	0	0
Weston Primary School	0	0	18	18	0	0
Lunts Heath Primary School	115	115	134	134	0	0
St Bedes Infant School	0	0	116	116	0	0
St Bedes Junior School	233	233	348	366	0	0
Weston Point Basic Need	73	73	70	78	0	0
Ashley School	32	32	302	500	0	0
Early Education for 2 Year Olds	24	24	24	356	0	0
Wade Deacon High School (BSF)	962	962	1,300	1,423	0	0
The Grange (BSF)	3,806	3,806	5,000	5,841	0	0
Wade Deacon ICT	1,131	1,131	1,200	1,465	0	0
The Grange ICT	1,131	1,131	1,200	1,465	0	0

Directorate/Department	Actual Expenditure to Date  £'000	2013/14 Cumulative Capital Allocation			Capital Allocation 2014/15  £'000	Capital Allocation 2015/16  £'000
		Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>Employment, Economic Regeneration &amp; Business Development</b>						
Castlefields Regeneration	23	50	620	827	0	0
3MG	1,821	1,850	4,271	5,695	0	0
Widnes Waterfront	0	0	366	488	0	0
The Hive	88	108	160	214	0	0
Decontamination of Land	62	60	117	155	0	0
Daresbury SciTech Scheme	400	400	2,953	3,937	0	0
Queens Arms – Moore Lane	39	39	52	69	0	0
HBT Bus Park	71	71	71	71	0	0
Former Fairfield Site - Demolition	31	31	338	450	0	0
Former Fairfield Site – Contingency	1	1	38	50	0	0
Travellers Site Warrington Road	4	5	637	849	0	0
Widnes Town Centre Initiative	0	0	64	85	0	0
Lowerhouse Lane Depot - Upgrade	17	17	551	735	0	0
Disability Discrimination Act	39	39	108	150	300	300
<b>Total Children &amp; Enterprise</b>	<b>11,122</b>	<b>11,262</b>	<b>21,801</b>	<b>29,211</b>	<b>300</b>	<b>300</b>



Directorate/Department	Actual Expenditure to Date £'000	2013/14 Cumulative Capital Allocation			Capital Allocation 2014/15 £'000	Capital Allocation 2015/16 £'000
		Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b>Policy &amp; Resources Directorate</b>						
<b>ICT &amp; Support Services</b>						
ICT Rolling Programme	609	729	1,100	1,100	1,100	1,100
<b>Policy, Planning &amp; Transportation</b>						
<b>Local Transport Plan</b>						
Silver Jubilee Bridge Maintenance	828	680	1,400	2,305	2,029	4,990
Bridge & Highway Maintenance	682	835	1,500	2,470	1,816	0
Integrated Transport & Network Management	132	135	420	725	1,020	0
Street Lighting – Structural Maintenance	53	55	105	105	200	200
Surface Water Management	0	0	160	214	0	0
Local Pinch Point Fund Programme – Daresbury Expressway	0	0	400	1,805	589	0
<b>Mersey Gateway</b>						
Early Land Acquisition	7,414	7,414	19,257	23,639	4,421	1,250
Development Costs	995	995	1,400	3,500	0	0
<b>Other</b>						
Risk Management	19	20	100	118	120	120
Mid-Mersey Local Sustainable Transport	7	7	113	150	270	0
Fleet Replacements	63	63	280	950	300	300
<b>Total Policy &amp; Resources</b>	<b>10,802</b>	<b>10,933</b>	<b>26,235</b>	<b>37,081</b>	<b>11,865</b>	<b>7,960</b>

Directorate/Department	Actual Expenditure to Date  £'000	2013/14 Cumulative Capital Allocation			Capital Allocation 2014/15  £'000	Capital Allocation 2015/16  £'000
		Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>Communities Directorate</b>						
<b>Community Dept</b>						
Stadium Minor Works	0	0	45	60	30	30
Stadium Gym Equipment	0	0	23	30	0	0
Widnes Recreation Site	0	0	2,010	2,680	0	0
Children's Playground Equipment	14	20	20	81	65	65
Landfill Tax Credit Schemes	13	17	30	340	340	340
Arley Drive	1	4	5	66	0	0
Crow Wood Park	0	0	9	13	0	0
Runcorn Hill Park	22	25	90	120	250	250
Open Spaces Scheme	45	45	45	51	0	0
Runcorn Cemetery Extension	1	3	6	9	0	0
Widnes Crematorium Cremators	0	0	297	396	0	0
Runcorn Busway Works for Gas Powered Buses	30	30	30	30	0	0
Litter Bins	29	29	38	50	20	20
<b>Commissioning &amp; Complex Care</b>						
Grants for Disabled Facilities	150	150	438	584	0	0
Energy Promotion	0	0	4	6	0	0
Joint Funding RSL Adaptations	69	70	262	350	0	0
Stairlifts	112	125	187	250	0	0
Choice Based Lettings	5	5	5	7	0	0
Bungalows at Halton Lodge	0	0	300	400	0	0

Directorate/Department	Actual Expenditure to Date  £'000	2013/14 Cumulative Capital Allocation			Capital Allocation 2014/15  £'000	Capital Allocation 2015/16  £'000
		Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
Bredon Respite Unit	13	13	13	13	0	0
Grangeway Court	0	0	260	347	0	0
Section 256 Grant/Contingency	0	0	22	29	0	0
Community Capacity Grant	0	0	0	0	351	0
<b>Total Communities Directorate</b>	<b>504</b>	<b>536</b>	<b>4,139</b>	<b>5,912</b>	<b>1,056</b>	<b>705</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>22,428</b>	<b>22,731</b>	<b>52,175</b>	<b>72,204</b>	<b>13,221</b>	<b>8,965</b>
Slippage (20%)				-14,441	-2,644	-1,793
					14,441	2,644
<b>TOTAL</b>				<b>57,763</b>	<b>25,017</b>	<b>9,816</b>