

REPORT TO: Executive Board
DATE: 27 February 2014
REPORTING OFFICER: Operational Director – Finance
PORTFOLIO: Resources
SUBJECT: 2013/14 Quarter 3 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 31 December 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 31st December 2013, along with individual statements for each Department. In overall terms revenue expenditure is £0.95m below the budget profile. However the budget profile is only a guide to eventual spending and experience shows that spending can accelerate towards the end of the financial 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 On 10th December 2013 the Council approved the early implementation of budget savings for 2014/15 totalling £6.5m. A number of these will provide a part-year saving in 2013/14 and will assist in keeping overall spending within budget at year-end.
- 3.3 Total spending on employees is £0.5m below the budget profile at the end of the 3rd quarter. During the course of the year to date a number of posts have been held vacant across the Council; some of these have or 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.

- 3.4 Expenditure on general supplies and services is £0.6m under budget against a budget profile of £9.2m at 31st December 2013, which equates to approximately 6.6%. The variance in spend on the supplies & services budget is evidenced across the three Directorates and can be linked to improved procurement procedures and limiting spend to what is absolutely essential.
- 3.5 Expenditure on children's residential placements is £0.7m above the profiled budget of £1.2m for the period to 31st December 2013. This is an unpredictable budget, due to emergency placements and some long term placements continuing longer than originally anticipated. Although every effort is made to utilise in house services, this is not always possible. At present, there is a high demand for long term placements, which are at a higher cost than in house placements. It is expected that the overspend against budget will increase in the final quarter of the year.
- 3.6 Spending on in-house adoption has been high for the year to date due to some special guardianship allowances having been re-assessed and increased. At the end of the third quarter of the year, spend is £0.2m above budget. This is slightly less than at the mid-way point but it is expected that spend will continue to be above budget until the end of the year.
- 3.7 Borrowing costs to support expenditure on the capital programme is below the budget profile for the year to date. This is due to interest rates remaining at record low levels, which the Council has been able to take advantage of particularly for Mersey Gateway advance land acquisitions.
- 3.8 Whilst nationally there are signs of a slight upturn in the economy there is still pressure on income targets for the year.
- 3.9 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.
- 3.10 There is a slight underspend against the pooled budget to date of £0.1m for the first three quarters of the 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 remainder of 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 31st December 2013.

- 3.11 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.
- 3.12 The Council's overall net spending is below the budget profile at 31st December 2013. It is important that budget managers continue to closely monitor and control spending and income for the remainder of the financial year.

Capital Spending

- 3.13 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) Beechwood Primary Basic Need
 - (ii) Mersey Gateway Land Acquisition
 - (iii) Mersey Gateway Development Costs
 - (iv) SciTech Daresbury Scheme
 - (v) Widnes Waterfront
 - (vi) Johnsons Lane Infrastructure
 - (vii) Lowerhouse Lane Depot
 - (viii) Former Crosville Site
 - (ix) Brookvale Leisure Centre Biomass Boiler
 - (x) Disabled Facilities
 - (xi) Social Care Capital Grant
 - (xii) Basic Need Projects
 - (xiii) Universal Infant Free School Meals
 - (xiv) LTP allocation 14/15
 - (xv) Open Spaces Scheme
- 3.14 Capital spending at 31st December 2013 totalled £30.6m, which is 98% of the planned spending of £31.3m at this stage. This represents 58% of the total capital programme of £52.7m (which assumes a 20% slippage between years).

Balance Sheet

- 3.15 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 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.

6.2 In preparing the 2013/14 budget, a register of significant financial risks was prepared which has been updated as at 31st December 2013 and is presented in Appendix 4.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 None.

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1072

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

Summary of Revenue Spending to 31st December 2013

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual Spend £'000	Variance To Date (overspend) £'000
Children and Families Services	16,784	12,184	13,147	(963)
Children's Organisation and Provision	11,102	-22	-412	390
Learning and Achievement	7,509	3,901	3,439	462
Economy, Enterprise & Property	3,478	1,010	1,013	(3)
Children and Enterprise	38,873	17,073	17,187	(114)
Human Resources	39	-141	-261	120
Policy, Planning & Transportation	16,078	7,730	7,647	83
Legal & Democratic Services	776	492	410	82
Finance	4,928	2,370	2,080	290
ICT & Support Services	391	-1,071	-1,054	(17)
Public Health	1,549	1,172	1,163	9
Policy and Resources	23,761	10,552	9,985	567
Community & Environment	25,302	14,796	14,932	(136)
Prevention & Assessment	26,725	17,150	16,935	215
Commissioning & Complex Care	13,717	11,364	11,297	67
Communities	65,744	43,310	43,164	146
Corporate & Democracy	-13,264	518	167	351
	115,114	71,453	70,503	950

CHILDREN & ENTERPRISE DIRECTORATE

Children & Families Department

Revenue Spending as at 31st December 2013

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	7,986	6,282	6,379	(97)
Premises	419	286	270	16
Supplies & Services	1,303	821	692	129
Transport	33	12	10	2
Agency Related Expenditure	285	229	236	(7)
Commissioned Services	404	254	237	17
Out of Borough Placements	1,621	1,174	1,917	(743)
Out of Borough Adoption	216	60	44	16
Out of Borough Fostering	414	335	358	(23)
In House Adoption	524	404	618	(214)
In House Foster Carer Placements	1,695	1,371	1,452	(81)
Care Leavers	316	217	205	12
Family Support	113	85	81	4
Capital Financing	6	0	0	0
Total Expenditure	15,335	11,530	12,499	(969)
<u>Income</u>				
Fees & Charges	-113	-91	-95	4
Adoption Placements	-41	0	0	0
Transfer to/from Reserves	-1,504	-1,504	-1,504	0
Adoption Reform Grant	-273	-273	-273	0
Youth Remand Funding	-21	-21	-21	0
Reimbursements & Other Grant Income	-174	-77	-79	2
Total Income	-2,126	-1,966	-1,972	6
Net Operational Budget	13,209	9,564	10,527	(963)
<u>Recharges</u>				
Premises Support Costs	347	261	261	0
Transport Support Costs	91	59	59	0
Central Support Service Costs	3,091	2,300	2,300	0
Asset Rental Support Costs	46	0	0	0
Total Recharges	3,575	2,620	2,620	0
Net Expenditure	16,784	12,184	13,147	(963)

**Children's Organisation & Provision
Department
Revenue Spending as at 31st December 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	3,757	2,368	2,296	72
Premises	437	50	47	3
Supplies & Services	1,081	682	598	84
Transport	5	1	1	0
Agency Related Expenditure	1,954	473	469	4
Commissioned Services - Youth Serv.	900	675	675	0
Commissioned Services	1,745	1,117	942	175
Connexions	923	570	552	18
Nursery Education Payments	2,149	1,868	1,868	0
Schools Contingency Costs	107	0	0	0
NQT Contingency	184	0	0	0
Schools Non Delegated Support	228	3	3	0
Schools Transport	946	558	558	0
Special Education Needs Contingency	882	155	155	0
Total Expenditure	15,298	8,520	8,164	356
<u>Income</u>				
Fees & Charges	-271	-26	-27	1
Transfer to / from Reserves	-571	-571	-571	0
Dedicated Schools Grant	-10,923	-8,192	-8,192	0
Reimbursements & Other Income	-581	-475	-487	12
Schools SLA Income	-198	-198	-219	21
Total Income	-12,544	-9,462	-9,496	34
Net Operational Budget	2,754	-942	-1,332	390
<u>Recharges</u>				
Premises Support Costs	152	115	115	0
Transport Support Costs	272	156	156	0
Central Support Service Costs	1,070	649	649	0
Asset Rental Support Costs	6,854	0	0	0
Total Recharges	8,348	920	920	0
Net Expenditure	11,102	-22	-412	390

**Learning & Achievement Department
Revenue Spending as at 31st December 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	3,870	2,347	2,167	180
Premises	10	10	10	0
Supplies & Services	1,075	563	284	279
Agency Related Expenditure	91	61	63	(2)
Commissioned Services	33	1	1	0
Independent School Fees	1,584	1,099	1,099	0
Asset Recharges	3	0	0	0
Inter Authority Recoupment	811	206	206	0
Speech Therapy	120	0	0	0
Total Expenditure	7,597	4,287	3,830	457
<u>Income</u>				
Fees & Charges	-153	-114	-119	5
Government Grant Income	-77	-77	-77	0
Inter Authority Income	-578	-136	-136	0
Reimbursements & Other Income	-40	-30	-30	0
Schools SLA Income	-39	-29	-29	0
Total Income	-887	-386	-391	5
Net Operational Budget	6,710	3,901	3,439	462
<u>Recharges</u>				
Premises Support Costs	112	0	0	0
Transport Support Costs	19	0	0	0
Central Support Service Costs	667	0	0	0
Asset Rental Support Costs	1	0	0	0
Total Recharges	799	0	0	0
Net Expenditure	7,509	3,901	3,439	462

**Economy, Enterprise & Property Department
Revenue Spending as at 31st December
2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<u>Expenditure</u>				
Employees	4,419	3,521	3,572	(51)
Repairs & Maintenance	2,703	2,048	2,040	8
Energy & Water Costs	606	421	413	8
NNDR	637	621	622	(1)
Rents	376	355	355	0
Marketing Programme	128	23	17	6
Promotions	84	34	27	7
Supplies & Services	1,251	839	823	16
Agency Related Payments	168	145	145	0
Total Expenditure	10,372	8,007	8,014	(7)
<u>Income</u>				
Fees & Charges	-587	-471	-471	0
Rent - Markets	-758	-577	-580	3
Rent - Industrial	-965	-615	-610	(5)
Rent – Commercial	-533	-452	-450	(2)
Government Grant Income	-914	-559	-559	0
Transfer from Reserves	-361	-361	-361	0
Recharges to Capital	-420	-207	-207	0
Reimbursements & Other Grant Income	-659	-577	-585	8
Schools SLA Income	-494	-494	-494	0
Total Income	-5,691	-4,313	-4,317	4
Net Operational Budget	4,681	3,955	3,958	(3)
<u>Recharges</u>				
Premises Support Costs	1,498	1,133	1,133	0
Transport Support Costs	38	22	22	0
Central Support Service Costs	1,706	1,289	1,289	0
Asset Rental Support Costs	2,390	0	0	0
Repairs & Maintenance Recharge Income	-2,185	-1,639	-1,639	0
Accommodation Recharge Income	-2,759	-2,070	-2,070	0
Central Supp. Service Rech. Income	-1,891	-1,419	-1,419	0
Total Recharges	-1,202	-2,684	-2,684	0
Net Expenditure	3,478	1,010	1,013	(3)

POLICY & RESOURCES DIRECTORATE

Human Resources

Revenue Spending as at 31st December 2013

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,697	1,313	1,306	7
Employee Training	320	106	70	36
Supplies & Services	193	170	174	(4)
Total Expenditure	2,210	1,589	1,550	39
<u>Income</u>				
Fees & Charges	-136	-132	-204	72
School SLA's	-390	-382	-391	9
Transfers from Reserves	-32	0	0	0
Total Income	-558	-514	-595	81
Net Operational Expenditure	1,652	1,075	955	120
<u>Recharges</u>				
Premises Support	72	54	54	0
Transport Recharges	16	11	11	0
Asset Charges	1	0	0	0
Central Support Recharges	505	379	379	0
Support Recharges Income	-2,207	-1,660	-1,660	0
Net Total Recharges	-1,613	-1,216	-1,216	0
Net Departmental Total	39	-141	-261	120

**Policy, Planning & Transportation
Revenue Spending as at 31st December 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	4,958	3,822	3,875	(53)
Other Premises	236	80	73	7
Hired & Contracted Services	438	208	208	0
Supplies & Services	309	250	248	2
Street Lighting	1,791	1,070	1,070	0
Highways Maintenance	2,223	1,337	1,337	0
Bridges	96	48	38	10
Fleet Transport	1,235	945	945	0
Lease Car Contracts	622	622	622	0
Bus Support – Halton Hopper Tickets	231	182	182	0
Bus Support	531	356	341	15
Out of Borough Transport	51	34	33	1
Capital Financing	406	307	307	0
Grants to Voluntary Organisations	68	68	68	0
NRA Levy	62	62	59	3
Mersey Gateway	4,966	3,262	3,262	0
Total Expenditure	18,223	12,653	12,668	(15)
<u>Income</u>				
Sales	-310	-248	-271	23
Planning Fees	-506	-354	-373	19
Building Control Fees	-81	-71	-80	9
Other Fees & Charges	-519	-351	-387	36
Rents	-8	-4	-2	(2)
Reimbursements & Other Grants	-171	-128	-138	10
School SLAs	-39	-39	-44	5
Recharge to Capital	-2,736	-995	-995	0
Transfer from Reserves	-2,567	-2,267	-2,267	0
Total Income	-6,937	-4,457	-4,557	100
Net Controllable Expenditure	11,286	8,196	8,111	85
<u>Recharges</u>				
Premises Support	770	333	332	1
Transport Recharges	568	430	430	0
Asset Charges	7,432	0	1	(1)
Central Support Recharges	3,200	2,400	2,401	(1)
Departmental Support Recharges	446	0	0	0
Support Recharges Income – Transport	-4,699	-2,823	-2,823	0
Support Recharges Income – Non Transport	-2,925	-806	-805	(1)
Net Total Recharges	4,792	-466	-464	(2)
Net Departmental Total	16,078	7,730	7,647	83

Legal & Democratic Services
Revenue Spending as at 31st December 2013

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,976	1,441	1,422	19
Supplies & Services	339	239	221	18
Civic Catering & Functions	29	7	1	6
Mayoral Allowances	21	17	20	(3)
Legal Expenses	207	171	169	2
Total Expenditure	2,572	1,875	1,833	42
<u>Income</u>				
Land Charges	-97	-73	-75	2
School SLA's	-48	-48	-67	19
License Income	-268	-201	-199	(2)
Other Income	-28	-23	-40	17
Transfers from Reserves	-68	-59	-59	0
Total Income	-509	-404	-440	36
Net Operational Expenditure	2,063	1,471	1,393	78
<u>Recharges</u>				
Premises Support	122	91	91	0
Transport Recharges	33	25	21	4
Asset Charges	19	0	0	0
Central Support Recharges	484	363	363	0
Support Recharges Income	-1,945	-1,458	-1,458	0
Net Total Recharges	-1,287	-979	-983	4
Net Departmental Total	776	492	410	82

Finance

Revenue Spending as at 31st December 2013

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	7,157	5,364	5,195	169
Supplies & Services	588	413	368	45
Other Premises	133	115	58	57
Agency Related	1	0	0	0
Insurances	1,537	1,129	1,129	0
Charitable Relief	120	0	0	0
Concessionary Travel	2,247	1,499	1,499	0
Discretionary Support Scheme	601	50	50	0
Rent Allowances	52,985	41,457	41,457	0
Non HRA Rebates	60	45	45	0
Contribution to Reserves	820	0	0	0
Total Expenditure	66,249	50,072	49,801	271
<u>Income</u>				
Fees & Charges	-69	-52	-87	35
SLA to Schools	-763	-763	-725	(38)
NNDR Administration Grant	-169	0	0	0
Hsg Ben Administration Grant	-1,166	-875	-875	0
Rent Allowances	-52,370	-40,609	-40,609	0
Discretionary Support Scheme	-787	-787	-787	0
Reimbursements & Other Grants	-1,153	-1,104	-1,119	15
Liability Orders	-373	-361	-361	0
Non HRA Rent Rebates	-60	-49	-49	0
Transfer from Reserves	-295	-9	-9	0
Total Income	-57,205	-44,609	-44,621	12
Net Controllable Expenditure	9,044	5,463	5,180	283
<u>Recharges</u>				
Premises	426	320	320	0
Transport	60	45	38	7
Asset Charges	24	0	0	0
Central Support Service	2,838	2,130	2,130	0
Support Service Income	-7,464	-5,588	-5,588	0
Net Total Recharges	-4,116	-3,093	-3,100	7
Net Department Total	4,928	2,370	2,080	290

ICT & Support Services
Revenue Spending as at 31st December 2013

	Annual Budget	Budget to Date	Actual to Date	Variance to Date (Overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	5,728	4,335	4,228	107
Supplies & Services	635	426	400	26
Computer Repairs & Software	606	472	449	23
Communications Costs	407	305	326	(21)
Other Premises	15	11	20	(9)
Capital Financing	303	252	260	(8)
Total Expenditure	7,694	5,801	5,683	118
<u>Income</u>				
Fees & Charges	-409	-364	-206	(158)
Reimbursements & Other Grants	-39	-29	-39	10
SLA to Schools	-537	-537	-549	12
Transfers from Reserves	-40	0	0	0
Total Income	-1,025	-930	-794	(136)
Net Controllable Expenditure	6,669	4,871	4,889	(18)
<u>Recharges</u>				
Premises	434	325	325	0
Transport	20	15	14	1
Asset Charges	1,646	0	0	0
Central Support Services	1,090	818	818	0
Support Service Income	-9,468	-7,100	-7,100	0
Net Total Recharges	-6,278	-5,942	-5,943	1
Net Department Total	391	-1,071	-1,054	(17)

Public Health
Revenue Spending as at 31st December 2013

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (underspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	1,433	1,057	1,049	8
Supplies & Services	34	25	18	7
Consumer Protection Contract	393	314	332	(18)
Other Agency	20	20	18	2
Contracts & SLA's	6,023	3,857	3,826	31
Transfer to Reserves	207	0	0	0
Total Expenditure	8,110	5,273	5,243	30
<u>Income</u>				
Other Fees & Charges	-68	-51	-31	(20)
Sales Income	-26	-26	-25	(1)
Reimbursements & Grant Income	-45	-38	-38	0
Government Grant	-8,510	-4,255	-4,255	0
Total Income	-8,649	-4,370	-4,349	(21)
Net Operational Expenditure	-539	903	894	9
<u>Recharges</u>				
Premises Support	47	35	35	0
Central Support Services	2,014	218	218	0
Transport Recharges	27	16	16	0
Net Total Recharges	2,088	269	269	0
Net Departmental Total	1,549	1,172	1,163	9

COMMUNITIES DIRECTORATE
Community & Environment
Revenue Spending as at 31st December 2013

	Annual Budget £'000	Budget To Date £'000	Actual to Date £'000	Variance To Date (overspend) £'000
<u>Expenditure</u>				
Employees	12,206	9,205	9,370	(165)
Other Premises	1,363	969	876	93
Supplies & Services	1,549	1,083	1,023	60
Book Fund	225	186	187	(1)
Promotional	290	206	205	1
Other Hired Services	991	528	542	(14)
Food Provisions	773	499	460	39
School Meals Food	1,660	917	887	30
Transport	70	52	33	19
Other Agency Costs	877	145	153	(8)
Waste Disposal Contracts	4,799	2,697	2,667	30
Leisure Management Contract	1,492	1,011	1,042	(31)
Grants To Voluntary Organisations	333	290	287	3
Grant To Norton Priory	222	222	224	(2)
Rolling Projects	185	42	42	0
Capital Financing	33	0	0	0
Total Spending	27,068	18,052	17,998	54
<u>Income</u>				
Sales Income	-2,216	-1,508	-1,431	(77)
School Meals Sales	-2,224	-1,154	-1,192	38
Fees & Charges Income	-2,729	-1,750	-1,676	(74)
Rents Income	-156	-97	-94	(3)
Government Grant Income	-111	-31	-43	12
Reimbursements & Other Grant Income	-510	-291	-330	39
Schools SLA Income	-278	-254	-226	(28)
Internal Fees Income	-104	-59	-48	(11)
School Meals Other Income	-2,265	-1,883	-1,916	33
Meals On Wheels	-188	-132	-135	3
Catering Fees	-173	-130	-62	(68)
Capital Salaries	-103	-77	-39	(38)
Transfers From Reserves	-247	-185	-185	0
Total Income	-11,304	-7,551	-7,377	(174)
Net Controllable Expenditure	15,764	10,501	10,621	(120)
<u>Recharges</u>				
Premises Support	1,491	924	925	(1)
Transport Recharges	2,242	1,384	1,398	(14)
Departmental Support Services	9	0	0	0
Central Support Services	3,119	2,362	2,362	0
Asset Charges	3,052	0	0	0
HBC Support Costs Income	-375	-375	-374	(1)
Net Total Recharges	9,538	4,295	4,311	(16)
Net Departmental Total	25,302	14,796	14,932	(136)

**Prevention & Assessment
Revenue Spending as at 31st December 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (underspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	6,710	4,934	4,829	105
Other Premises	61	35	31	4
Supplies & Services	494	301	314	(13)
Aids & Adaptations	113	42	42	0
Transport	5	4	6	(2)
Food Provision	17	13	20	(7)
Other Agency	23	15	13	2
Contribution to Complex Care Pool	18,224	10,748	10,638	110
Total Expenditure	25,647	16,092	15,893	199
<u>Income</u>				
Other Fees & Charges	-221	-154	-163	9
Reimbursements & Grant Income	-330	-84	-97	13
Transfer from Reserves	-496	-329	-329	0
Capital Salaries	-52	0	0	0
Government Grant Income	-40	-29	-27	(2)
CCG Contribution to Service	-520	-417	-417	0
Total Income	-1,659	-1,013	-1,033	20
Net Operational Expenditure	23,988	15,079	14,860	219
<u>Recharges</u>				
Premises Support	373	284	284	0
Asset Charges	294	0	0	0
Central Support Services	2,430	1,750	1,750	0
Internal Recharge Income	-419	0	0	0
Transport Recharges	59	37	41	(4)
Net Total Recharges	2,737	2,071	2,075	(4)
Net Departmental Total	26,725	17,150	16,935	215

**Commissioning & Complex Care
Revenue Spending as at 31st December 2013**

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<u>Expenditure</u>				
Employees	7,152	5,148	5,119	29
Premises	233	178	182	(4)
Supplies & Services	2,080	1,667	1,675	(8)
Emergency Duty Team	103	51	50	1
Carers Breaks	471	401	394	7
Transport	170	128	150	(22)
Contracts & SLAs	199	138	83	55
Payments To Providers	3,839	2,696	2,689	7
Other Agency Costs	828	616	615	1
Total Expenditure	15,075	11,023	10,957	66
<u>Income</u>				
Sales & Rents Income	-218	-193	-204	11
Fees & Charges	-169	-69	-58	(11)
CCG Contribution To Service	-846	-519	-507	(12)
Reimbursements & Grant Income	-914	-657	-670	13
Transfer From Reserves	-245	0	0	0
Total Income	-2,392	-1,438	-1,439	1
Net Operational Expenditure	12,683	9,585	9,518	67
<u>Recharges</u>				
Premises Support	304	229	229	0
Central Support Services	1,958	1,327	1,327	0
Transport Services	440	223	223	0
Asset Charges	79	0	0	0
Internal Recharge Income	-1,747	0	0	0
Net Total Recharges	1,034	1,779	1,779	0
Net Departmental Total	13,717	11,364	11,297	67

Corporate & Democracy
Revenue Spending as at 31st December 2013

	Annual Budget £'000	Budget to Date £'000	Actual to Date £'000	Variance (Overspend) £'000
<u>Expenditure</u>				
Employees	738	299	306	(7)
Interest Payments	2,042	1,419	1,200	219
Members Allowances	760	570	564	6
Supplies & Services	508	227	250	(23)
Contingency	1,200	0	0	0
Precepts & Levies	172	172	159	13
Capital Financing	2,286	0	0	0
Contribution to Reserves	2,745	0	0	0
Bank Charges	78	58	58	0
Audit Fees	203	64	64	0
Total Expenditure	10,732	2,809	2,601	208
<u>Income</u>				
External Interest	-374	-280	-374	94
Government Grants	-3,506	-2,883	-2,933	50
Fees & Charges	-69	-43	-42	(1)
Reimbursements & Other Grants	-382	-53	-53	0
Total Income	-4,331	-3,259	-3,402	143
Net Controllable Expenditure	6,401	-450	-801	351
<u>Recharges</u>				
Premises	8	7	7	0
Transport	3	2	2	0
Asset Charges	1	0	0	0
Support Services	2,535	1,238	1,238	0
Support Service Recharges	-22,212	-279	-279	0
Net Total Recharges	-19,665	968	968	0
Net Departmental Total	-13,264	518	167	351

APPENDIX 2

Complex Care Pooled Budget Revenue Spending as at 31st December 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
<u>Expenditure</u>				
Employees	3,288	2,084	2,051	33
Contracts & SLA's	1,846	1,236	1,204	32
Transport	5	4	3	1
Joint Equipment Store	518	210	210	0
Adult Care:				
Residential & Nursing Care	18,026	11,447	11,446	1
Domiciliary & Supported Living	10,419	6,752	6,745	7
Direct Payments	3,076	2,338	2,335	3
Block Contracts	171	119	111	8
Day Care	415	308	307	1
Total Expenditure	37,764	24,498	24,412	86
<u>Income</u>				
Residential & Nursing Income	-4,564	-3,160	-3,170	10
Community Care Income	-1,541	-1,067	-1,075	8
Direct Payments Income	-187	-130	-135	5
CCG Contribution to Pool	-12,627	-9,498	-9,498	0
Reablement & Section 256 Grant	-1,273	-566	-566	0
Transfer from Reserves	-100	0	0	0
Other Contributions to Care	-114	-57	-57	0
Total Income	-20,406	-14,478	-14,501	23
Net Operational Expenditure	17,358	10,020	9,911	109
<u>Recharges</u>				
Central Support Services	329	329	329	0
Premises Support	122	87	87	0
Internal Recharge	409	307	307	0
Transport Support	6	5	4	1
Net Total Recharges	866	728	727	1
Net Departmental Total	18,224	10,748	10,638	110

Capital Expenditure to 31st December 2013

Directorate/Department	Actual Expenditure to Date £000	2013/14 Cumulative Capital Allocation		Capital Allocation 2014/15 £000	Capital Allocation 2015/16 £000
		Quarter 3 £000	Quarter 4 £000		
<u>Children & Enterprise</u>					
Schools Related					
Asset Management Data	2	2	15	0	0
Fire Compartmentation	1	1	20	0	0
Capital Repairs	894	894	1,400	0	0
Asbestos Management	11	11	20	0	0
Schools Access Initiative	92	92	108	0	0
Education Programme (General)	46	69	92	0	0
Short Breaks for Disabled Children	242	242	247	0	0
Basic Need Projects	0	0	1,033	602	892
School Modernisation Projects	339	424	580	0	0
Weston Primary School	37	38	38	0	0
Lunts Heath Primary School	158	158	163	0	0
St Bedes Infant School	39	43	116	0	0
St Bedes Junior School	370	366	366	0	0
Weston Point Basic Need	85	84	85	0	0
Beechwood Primary Basic Need	1	1	100	0	0
Ashley School	52	52	500	0	0
Early Education for 2 Year olds	9	10	356	0	0
Universal Infant Free School Meals	0	0	0	241	0
Wade Deacon High School (BSF)	962	962	1,423	0	0
The Grange (BSF)	4,916	4,916	5,841	0	0
Wade Deacon ICT	1,132	1,132	1,465	0	0
The Grange ICT	1,132	1,132	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 3 £000	Quarter 4 £000		
Employment, Economic Regeneration & Business Development					
Castlefields Regeneration	70	70	826	0	0
3MG	2,280	2,400	5,695	0	0
Widnes Waterfront	0	0	1,000	0	0
Johnsons Lane Infrastructure	0	0	500	0	0
The Hive	88	108	214	0	0
Decontamination of Land	64	64	155	0	0
SciTech Daresbury – Power Infrastructure	1,949	1,950	3,587	931	0
SciTech Daresbury - Transport	164	150	350	0	0
SciTech Daresbury – Tech Space	0	0	0	8,630	0
SciTech Daresbury – Site Connectivity	0	0	0	1,662	0
Queens Arms – Moore Lane	44	44	69	0	0
HBT Bus Park	71	71	71	0	0
Former Crosville Depot	0	0	518	0	0
Former Fairfield Site – Demolition	201	301	450	0	0
Former Fairfield Site - Contingency	6	6	50	0	0
Travellers Site Warrington Road	65	65	849	0	0
Widnes Town Centre Initiative	22	22	85	0	0
Lowerhouse Lane Depot - Upgrade	66	56	757	0	0
Disability Discrimination Act	42	72	150	300	300
Total Children & Enterprise	15,652	16,008	30,759	12,366	1,192

Directorate/Department	Actual Expenditure to Date £000	2013/14 Cumulative Capital Allocation		Capital Allocation 2014/15 £000	Capital Allocation 2015/16 £000
		Quarter 3 £000	Quarter 4 £000		
<u>Communities Directorate</u>					
Community & Environment					
Stadium Minor Works	8	8	60	30	30
Stadium Gym Equipment	0	0	30	0	0
Widnes Recreation Site	108	110	2,680	0	0
Children's Playground Equipment	24	25	81	65	65
Landfill Tax Credit Schemes	13	13	340	340	340
Arley Drive	2	2	66	0	0
Runcorn Hill Park	52	53	120	250	250
Crow Wood Park	0	0	13	0	0
Open Spaces Scheme	71	72	72	0	0
Runcorn Cemetery Extension	1	1	9	0	0
Widnes Crematorium Cremators	5	5	396	0	0
Runcorn Busway Works for Gas Powered Buses	30	30	30	0	0
Litter Bins	29	37	50	20	20
Prevention & Assessment					
Grants for Disabled Facilities	223	250	584	665	787
Energy Promotion	0	0	6	0	0
Joint Funding RSL Adaptations	82	150	350	0	0
Stair Lifts	162	187	250	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 3 £000	Quarter 4 £000		
Commissioning & Complex Care					
Choice Based Lettings	5	5	7	0	0
Bungalows at Halton Lodge	0	0	400	0	0
Bredon Respite Unit	13	13	13	0	0
Grangeway Court Refurbishment	0	0	347	0	0
Section 256 Grant/Contingency	0	0	29	0	0
Community Capacity Grant	0	0	0	351	0
Social Care Capital Grant (Better Care)	0	0	0	0	356
Total Communities	828	961	5,933	1,721	1,848

Directorate/Department	Actual Expenditure to Date £000	2013/14 Cumulative Capital Allocation		Capital Allocation 2014/15 £000	Capital Allocation 2015/16 £000
		Quarter 3 £000	Quarter 4 £000		
<u>Policy & Resources Directorate</u>					
ICT Rolling Programme	787	825	1,100	1,100	1,100
Brookvale Leisure Centre – Biomass Boiler	0	0	415	0	0
Policy, Planning & Transportation					
<i>Local Transport Plan</i>					
Silver Jubilee Bridge Maintenance	1,253	1,400	2,305	2,029	4,990
Bridge & Highway Maintenance	1,410	1,400	2,470	2,003	0
Integrated Transport	205	210	725	1,020	0
Street Lighting Structural Maintenance	22	22	105	200	200
Surface Water Management	0	0	214	0	0
Local Pinch Point – Daresbury Expressway	36	36	1,805	589	0
<i>Mersey Gateway</i>					
Early Land Acquisition	9,016	9,016	15,378	10,584	2,712
Development Costs	995	995	3,500	3,289	2,909
<i>Other</i>					
Mid Mersey Local Sustainable Transport	9	9	150	270	0
Risk Management	26	26	118	120	120
Fleet Replacements	365	365	950	300	300
Total Policy & Resources	14,124	14,304	29,235	21,504	12,331
Total Capital Programme	30,604	31,273	65,927	35,591	15,371
Slippage (20%)			-13,185	-7,118	-3,074
				13,185	7,118
Total			52,742	41,658	19,415