

REPORT TO: Executive Board

DATE: 25 February 2021

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: Revenue Spending as at 31 December 2020

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 To report the Council's overall revenue net spending position as at 31 December 2020 together with a forecast outturn position.
- 1.2 To report on the financial impact of Covid-19 and to summarise general Government funding made available to the Council to date.

2.0 RECOMMENDED: That;

- (i) All spending continues to be limited to only absolutely essential items;**
- (ii) Departments seek to implement those approved budget savings proposals which currently remain to be actioned;**
- (iii) Strategic Directors take urgent action to identify areas where spending could be reduced or suspended for the remainder of the current financial year;**
- (iv) Council be requested to approve the revisions to the Capital Programme as set out in paragraph 3.18.**

3.0 SUPPORTING INFORMATION

Revenue Spending

- 3.1 Appendix 1 presents a summary of spending against the operational revenue budget up to 31 December 2020 and Appendix 2 provides detailed figures for each individual Department. In overall terms the outturn forecast for the year shows that net spend will be over the approved budget by £1.180m. In comparison to the forecast overspend of £4.752m reported at the end of September 2020 this represents a significantly improved position.
- 3.2 The spend position to date is made up of two elements. Operational day to day net spend is forecast to be under the approved budget by £1.022m. In comparison the forecast at the end of September 2020 was an overspend of £2.388m. The reduction in net costs between the past

two quarters is evidenced in all but two departments where there is only a slight increase in costs. It is likely that the cause of this change is due to the impact of the pandemic, where delivery of services is affected with priority being given to Covid related work and also some support related costs not being incurred as staff continue to work from home. Further information on this is included within the report.

- 3.3 Net costs and loss of income associated with Covid is forecast to add a further £2.207m to the budget strain for the year, after allowing for grant income already received. Again, this is an improvement on the net forecast cost of £2.364m at September 2020. This has been helped by further Government funding and Government compensation for income losses associated with sales, fees and charges.
- 3.4 It should be noted that the financial information included in this report includes a number of assumptions on costs and loss of income for the final three months of the year. Whilst Finance Officers are able to use historical data and trends to forecast day to day costs, the impact of Covid adds complexity. The report assumes national restrictions announced on 04 January 2021 will continue through to the end of the financial year

Revenue - Operational Spending (Non Covid)

- 3.5 Operational net spending (excluding Covid) for the first nine months of the year is £65.903m, this is lower than the available budget by £1.215m. Based on current forecasts it is estimated net spend will be below the approved budget for the year by £1.022m as at 31 March 2021.
- 3.6 It has proved difficult to implement certain approved budget savings due to the current Covid19 situation, which is having an adverse impact upon the budget. Seeking to implement them as soon as possible will help improve the forecast spend position and put the Council on a firmer base for future years.
- 3.7 Within the overall budget position for the quarter, the key budget variances are as follows;

(i) **Children and Families Department:-**

The Department's net spend position is currently £1.764m over budget. The projected outturn forecast is for the Department to overspend by £2.342m against a net budget of £23.719m. This represents a decrease of £0.440m from that reported at September 2020.

Out of Borough Residential Care continues to be the main budget pressure for the Children and Families Department as the costs of residential care have continued to increase year on year. This budget was given additional growth of £1.850m for the current financial year to alleviate the pressure, yet current forecasts for residential placements indicate an overspend of approximately £1.702m, not including packages that are funded from the Covid

budget. Covid funded packages are currently forecast at £1.253m for the full financial year.

Forecast costs for out of borough residential placements are slightly less than at quarter 2, however, this is predominantly due to the cost of packages for those young people aged over 18 years now being transferred to the Covid budget. This is the result of a reduced availability of accommodation and lockdown restrictions preventing these young people from being able to move into their long term independent tenancies.

Early Years provision expenditure is £0.266m over budget at the end of the third quarter with the full year outturn position expected to be £0.376m over budget. This is due to the underachievement of fee income, due to income targets being based upon the Early Year's provision having full occupancy levels. This underachievement of income will continue throughout 2020/21 and will be further exacerbated by the current pandemic. It is probable that the effects of the pandemic will be longer lasting and have a significantly detrimental effect on the already strained financial position of the Early Years provision for the foreseeable future.

(ii) **Adult Social Care Department:-**

The Department's net spend position is forecast to be £0.144m over budget at 31 March 2021. This represents a significant improvement on the overspend forecast reported at quarter 2.

The main in-year budget pressures for the department are within the Care Homes Division and for community care. Financial pressures for both have eased over the past quarter.

The 2020/21 forecast outturn position for the Care Homes Division is £0.215m over budget, down from the deficit position of £0.635m reported at quarter 2. The following factors have reduced the base funded costs since the last quarter:

- A review of all Covid funded costs, including staffing and non-staffing will now be funded where possible from Covid grant.
- Infection Control Grant of £0.270m has offset staffing costs.
- St Luke's and St Patricks staff have yet to move to Council contracts due to the pandemic. The additional costs incurred from improved terms & conditions will not have an impact on the Council's budget until 2021/22
- Review of food costs

At quarter 2 it was forecast costs for Community Care would be in the region of £1.283m over the available budget, due to a number of initiatives and reviews the forecast overspend for the area will be less than £0.100m

An internal audit exercise has been undertaken to ensure packages of care during the pandemic had been coded correctly.

As a result of the funding check over £0.700m of residential and domiciliary costs have been moved from base funding and will now be funded through Covid grant.

Direct Payments, as in previous years, continues to be a budget pressure. However, a task and finish group was set up in July and has so far identified £0.382m savings. This work is ongoing.

Initial CCG funding for Covid ended in August and was been replaced from 1st September 2020, by a second scheme whereby packages that avoid hospital admissions will be funded for a period of up to 6 weeks. Both the Council and Halton CCG continue to assess respective funding responsibilities. As this work is ongoing it is not yet possible to quantify the final figures or the financial impact, especially around such demand-led budgets.

(iii) Education, Inclusion & Provision:-

The net departmental expenditure is £0.357m above budget at the end of quarter three. The outturn forecast for 2020/21 is currently a projected overspend against budget of £0.675m.

There are two main budget pressure areas, the first is unachieved efficiency saving targets of £0.324m put forward in previous years and the second area being the continued high cost of school transport.

The Council has a statutory responsibility to provide special educational needs pupils with transport and there is a large demand for this service. An unachieved efficiency saving was offered up against the service in 2019/20, which has added to the forecast overspend for the year of £0.340m. It is worth noting that the projected overspend for 2020/21 is currently lower than 2019/20 final position of £0.774m over budget. This is mainly due to the current Covid situation and schools being temporarily closed in the summer and spring term.

(iv) Public Health and Public Protection :-

The department's net spend position is £0.391m below the profiled budget as at the end of quarter 3. The forecast to year-end is for net spend to be £0.524m below the available budget.

The main area of underspend is related to Environmental Health employee costs which are currently £0.363m under budget, due to a number of vacancies, maternity leave and reductions in hours within the department. Delays in recruitment due to the coronavirus pandemic have increased the department's underspend since Quarter 2. It is anticipated that a full year underspend of £0.480m will result by 31 March. During the year a number of staff have worked and continue to do so on Covid related activities, with their associated costs being funded from Covid grant.

(v) Finance:-

The department's net spend position is £0.440m below the profiled budget as at the end of quarter 3, the forecast for remainder of the year is for net spend to be £0.537m below the available budget.

Concessionary travel net spend is projected to be lower than budget in the region of £0.650m by year end. Whilst the Council have continued to support bus operators by paying at passenger levels pre March 2020, the absence of some services previously operated by Halton Transport has resulted in a reduction in spend. It is expected post pandemic that some previous Halton Transport services will resume and therefore costs are expected to increase in the next financial year.

The department is in receipt of new burdens funding of approximately £0.300m relating to delivering business support grants during the pandemic. These services have been delivered largely with existing staffing resource and therefore the grant received will contribute towards achieving a balanced budget position.

Revenue – COVID Net Spending

- 3.8 The impact of Covid has resulted in additional costs for most of the Council's services, although particularly within Adult Social Care. In addition to costs, the temporary closure of some services will result in shortfalls of budgeted income targets over the financial year. There is the possibility that the impact will continue to be felt in future years.
- 3.9 The forecast total gross cost of Covid including income losses for the year to 31 March 2021 is estimated at £29.890m.
- 3.10 To date the Council has received four tranches of un-ringfenced funding to cover general costs and loss of income associated with Covid-19. In total the funding allocated to date is £12.837m. Of this £0.438m was used in meeting costs incurred in 2019/20.
- 3.11 The Council has also received ringfenced funding in the region of £12.297m for specific services relating to Covid. This excludes funding the Council has received but will passport on, for example, business support grants, self-isolation payments and hardship grants relating to council tax support.
- 3.12 Government announced a compensation scheme to help part fund the loss of sales/fees and charges income which Councils incur as a result of the pandemic. In summary the income loss scheme will involve a 5% deductible rate, whereby councils will absorb losses up to 5% of their

planned sales, fees and charges income, with the government compensating them for 75p in every pound of relevant loss thereafter.

- 3.13 The Council have submitted the first two claims under the income compensation scheme for £1.969m. A further claim can be made at the end of March 2021, which is forecast will be in the region of £1.018m.
- 3.14 In summary there is a forecast shortfall in Government funding of £2.207m, summarised in the table at Appendix A.
- 3.15 The impact of the pandemic on the Collection Fund (business rates and council tax) is excluded from the figures within the report. The Collection Fund is accounted for as per estimates provided in setting the Council's 2020/21 budget, any shortfall in income collected will have an impact on future year budgets. Government have indicated that any shortfall can be carried across three years (rather than one year) and that they will fund 75% of increases to appeal provisions where there is a risk to rateable values reducing due to the pandemic.
- 3.16 The in-year collection rate for council tax and business rates reduced in the first few months of the financial year, but have held fairly steady ever since. The council tax collection rate as at 31 December 2020 is 80.78%, down 1.09% on this point last year and for business rates is 82.35%, down 3.73% for the same period last year. A high number of deferred payments plans were agreed at the start of the year for both income streams which should result in a higher collection for February and March, historically payment plans cover the period April to January only.

Funding the Shortfall / Reserves

- 3.17 As at 31 March 2020 the Council's General Reserve was £4.004m. This is considered to be the minimum acceptable level of the General Reserve, in order to ensure the Council remains in a financially sustainable position moving forward. Earmarked reserves of £42.335m were held by the Council on 31 March 2020 and these reserves have been set aside for specific purposes. Generally they are not available for general use but regular reviews will identify where funds are no longer required.

Capital Spending

- 3.18 The Capital Programme has been revised to reflect a number of changes in spending profiles and funding as schemes have developed and these are reflected in the Capital Programme presented in Appendix 3. The schemes which have been revised within the programme are as follows;
1. Kingsway House Moves
 2. Murdishaw Redevelopment
 3. Peelhouse Lane Cemetery
 4. Widnes Market Refurbishment
 5. Broseley House

6. Equality Act Improvement works
7. Kingsway Learning Centre
8. Halton Lea TCF
9. Property Improvements
10. Mersey Gateway – Handback Land
11. Fleet Replacements
12. Street Lighting - Structural Maintenance & Upgrades
13. Windmill Hill Flood Risk Management
14. Orchard House
15. RSL Adaptations (Joint Funding)
16. Carehome Refurbishment
17. Capital Repairs
18. Basic Need Projects
19. Fairfield Primary School
20. Small Capital Works
21. Chesnut Lodge
22. Woodside Primary
23. Brookfields @ The Grange

3.20 Capital spending at 31st December 2020 totalled £21.3m, which is 98% of the planned spending of £21.7m at this stage. This represents 54.9% of the total Capital Programme of £38.9m (which assumes a 20% slippage between years).

4.0 CONCLUSIONS

4.1 As at 31 December 2020 the forecast net spend outturn (including the net impact of Covid) will be £1.180m over the available budget. This is a much improved position from 30 September 2020.

4.2 To help address day to day operational budget pressures Departments should ensure that all spending continues to be restricted and tightly controlled throughout the remainder of the year, to ensure that the forecast outturn overspend is minimised as far as possible

4.3 It remains imperative that lobbying of the Government continues in order for them to support Local Government by providing further funding for the Covid pandemic.

4.4 A number of approved budget savings have yet to be fully implemented due to the current Covid situation. Departments should therefore now strive to implement these savings at the earliest opportunity.

5.0 POLICY AND OTHER IMPLICATIONS

5.1 None.

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.

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 A budget risk register of significant financial risks is maintained and is monitored regularly.

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 31 December 2020

APPENDIX 1

Directorate / Department	Annual Budget £'000	Budget To Date £'000	Actual To Date £'000	Variance (Overspend) £'000	Forecast Outturn (Overspend)
Community & Environment	24,670	17,413	17,275	138	203
Economy, Enterprise & Property	2,426	1,170	951	219	246
Finance	4,846	4,140	3,700	440	537
ICT & Support Services	-752	-1,240	-922	(318)	(343)
Legal & Democratic Services	482	403	222	181	265
Planning & Transportation	8,649	4,981	4,617	364	487
Policy, People, Performance & Efficiency	397	161	47	114	153
Enterprise, Community & Resources	40,718	27,028	25,890	1,138	1,548
Adult Social Care (inc Community Care)	45,291	33,355	33,402	(47)	(144)
Children & Families	23,719	15,920	17,684	(1,764)	(2,342)
Complex Care Pool	3,911	1,344	531	813	958
Education, Inclusion & Provision	7,281	4,887	5,244	(357)	(675)
Public Health & Public Protection	1,296	886	495	391	524
People	81,498	56,392	57,356	(964)	(1,679)
Corporate & Democracy	-432	-5,355	-6,396	1,041	1,158
Mersey Gateway	0	-10,947	-10,947	0	0
Operational Net Spend	121,784	67,118	65,903	1,215	1,027
Covid-19 Additional Costs	-579	-579	15,650	(16,229)	(24,345)
Covid-19 Shortfall in Budgeted Income Targets	-5,545	-4,422	0	(4,422)	(5,545)
Less: Government Non-Specific Grant (Tranche 1-4)	0	0	-11,031	11,031	12,399
Less: Specific Government Grants	0	0	-7,651	7,651	12,297
Less: Sales, Fees and Charges Compensation Scheme	0	0	-1,969	1,969	2,987
Covid Net Spend	-6,124	-5,001	-5,001	0	(2,207)

Total Net Spend (Including Covid-19)	115,770	62,117	65,903	1,215	(1,180)
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APPENDIX 2

Community & Environment Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	13,129	10,117	9,586	532	530
Premises	2,176	1,550	1,396	154	208
Supplies & Services	1,090	835	691	144	200
Book Fund	155	63	63	0	2
Hired Services	541	310	264	46	156
Food Provisions	100	50	37	13	15
School Meals Food	1,076	500	483	17	0
Transport	157	120	110	10	(21)
Area Forum	316	117	113	3	0
Contribution to Archives					
Levies					
Waste Disposal Contract	6,188	4,641	4,779	(138)	(184)
Grants to Voluntary Organisations	67	0	-25	25	52
Grant to Norton Priory	172	172	174	(2)	(1)
Capital Financing	0	0	51	(51)	(51)
Rolling Projects	0	5	57	(51)	(56)
Total Expenditure	25,166	18,481	17,778	703	848
Income					
Sales Income	-250	-250	-246	(4)	(4)
School Meals Sales	-1,207	-500	-337	(163)	(200)
Fees & Charges Income	-2,868	-2,600	-2,554	(46)	(150)
Rents Income	-101	-75	-74	(1)	(10)
Government Grant Income	-1,077	-1,077	-1,198	121	155
Reimbursements & Other Grant Income	-547	-274	-232	(43)	(171)
Schools SLA	-1,311	-1,311	-1,311	0	0
Internal Fees Income	-457	-349	-42	(306)	(415)
School Meals Other Income	-189	-150	-10	(140)	(30)
Catering Fees	-14	-36	-9	(26)	0
Capital Salaries	-173	-105	-95	(9)	(38)
Transfers from Reserves	-133	0	0	0	0
Total Income	-8,325	-6,726	-6,107	(618)	(862)
Net Operational Expenditure	16,841	11,755	11,671	84	(14)

Community & Environment Department (continued)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Covid Costs					
Community Development	0	0	1	(1)	(1)
Community Safety	0	0	9	(9)	(9)
Leisure & Recreation	0	0	9	(9)	(16)
Open Spaces	0	0	258	(258)	(307)
Schools Catering	0	0	16	(16)	(19)
Waste & Environmental Improvement	0	0	17	(17)	(533)
Shielding Hub	0	0	25	(25)	(220)
Surge Enforcement Scheme	0	0	0	0	(88)
Winter Grant Scheme	0	0	200	(200)	(320)
Avoided Costs					
Commercial Catering	98	74	0	74	98
Community Development	35	26	0	26	35
Leisure & Recreation	368	276	0	276	368
Open Spaces	562	422	0	422	562
Schools Catering	1,500	1,125	0	1,125	1,500
Stadium	501	376	0	376	501
Covid Loss of Income					
Commercial Catering	-93	-70	0	(70)	(93)
Community Development	-292	-219	0	(219)	(292)
Leisure & Recreation	-1,227	-920	0	(920)	(1,227)
Open Spaces	-1,269	-952	0	(952)	(1,269)
Schools Catering	-2,000	-1,500	0	(1,500)	(2,000)
Stadium	-680	-510	0	(510)	(680)
Waste & Environmental Improvement	-12	-12	0	(12)	(12)
Internal Income	0	0	0	0	0
Culture Recovery Fund	0	0	-205	205	205
Surge Enforcement Grant	0	0	-88	88	88
Winter Grant Scheme	0	0	-200	200	320
General Covid Grant	0	0	-1,927	1,927	3,409
Net Covid Expenditure	-2,509	-1,885	-1,885	0	0
Recharges					
Premises Support	1,640	1,230	1,230	0	0
Transport Support	2,360	1,666	1,612	54	217
Central Support	4,170	3,128	3,128	0	0
Asset Rental Support	146	0	0	0	0
Recharge Income	-488	-366	-366	0	0
Net Total Recharges	7,829	5,658	5,604	54	217
Net Departmental Expenditure	22,160	15,528	15,390	138	203

Economy, Enterprise & Property Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,492	3,334	3,314	20	27
Repairs & Maintenance	2,080	1,698	1,454	244	308
Premises	80	68	69	(1)	(1)
Energy & Water Costs	691	419	376	43	57
NNDR	463	462	480	(18)	(18)
Rents	166	106	106	0	1
Economic Regeneration Activities	34	10	0	10	10
Security	471	304	274	30	30
Supplies & Services	349	251	237	14	19
Supplies & Services - Grant/External Funded	729	496	496	0	(0)
Grants to Voluntary Organisation	187	46	46	0	0
Covid-19 Discretionary Business Support Grants	2,343	1,234	1,234	0	0
Capital Financing	145	21	21	0	0
Transfer to Reserves	354	189	189	0	(0)
Total Expenditure	12,585	8,638	8,296	343	434
Income					
Fees & Charges	-785	-557	-547	(10)	(13)
Rent - Commercial Properties	-646	-475	-303	(172)	(229)
Rent - Investment Properties	-39	-29	-29	0	0
Rent - Markets	-311	-311	-311	0	(0)
Government Grant Income	-3,174	-2,697	-2,697	0	0
Reimbursements & Other Income	-945	-247	-246	(1)	(2)
Schools SLA Income	-438	-425	-419	(6)	(8)
Recharges to Capital	-211	-115	-154	39	39
Transfer from Reserves	-909	-585	-610	25	25
Total Income	-7,458	-5,440	-5,315	(125)	(188)
Net Operational Expenditure	5,127	3,198	2,981	218	246
Covid Costs					
Staffing	0	0	12	(12)	(15)
Repairs & Maintenance	0	0	64	(64)	(64)
Security	0	0	16	(16)	(16)
Supplies & Services	0	0	81	(81)	(91)
Covid Loss of Income					
Rent - Commercial Properties	-329	-262	0	(262)	(329)
Rent - Investment Properties	-5	-5	0	(5)	(5)
Rent - Markets	-471	-292	0	(292)	(471)
Covid Grant Funding	0	0	-732	732	991
Net Covid Expenditure	-805	-559	-559	0	0
Recharges					
Premises Support	1,777	1,333	1,333	0	0
Transport Support	28	21	20	1	0
Central Support	2,082	1,562	1,562	0	0
Asset Rental Support	4	0	0	0	0
Recharge Income	-6,592	-4,944	-4,944	0	0
Net Total Recharges	-2,701	-2,028	-2,029	1	0
Net Departmental Expenditure	1,621	611	392	219	246

Finance Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	5,669	4,258	4,165	93	123
Premises	0	0	31	(31)	(31)
Supplies & Services	348	280	225	55	73
Insurances	1,039	612	611	1	2
Concessionary Travel	2,218	1,215	725	490	653
Rent Allowances	35,500	24,358	24,358	0	0
Non HRA Rebates	70	47	47	0	0
Discretionary Housing Payments	528	342	342	0	(12)
Discretionary Social Fund	106	83	92	(9)	0
Bad Debt Provision	0	0	0	0	(58)
Total Expenditure	45,478	31,195	30,596	599	750
Income					
Fees & Charges	-246	-214	-205	(9)	(11)
SLA to Schools	-464	-464	-465	1	1
Business Rates Administration Grant	-156	0	0	0	0
Hsg Ben Administration Grant	-461	-345	-345	0	0
Rent Allowances	-35,500	-23,293	-22,919	(374)	(498)
New Burdens Grant	-67	-67	-246	179	238
Council Tax Admin Grant	-204	-204	-202	(2)	(2)
Non HRA Rent Rebates	-70	-49	-49	0	0
Reimbursements & Other Grants	-55	-12	-71	59	78
Liability Orders	-181	20	45	(25)	(32)
Transfer from Reserves	-31	-10	-10	0	0
Discretionary Housing Payments Grant	-528	-528	-528	0	0
Dedicated School Grant	-106	0	0	0	0
Universal Credits	-12	-12	-12	0	0
VEP Grant	0	0	-11	11	11
CCG McMillan Reimbursement	-80	-40	-41	1	2
Total Income	-38,161	-25,218	-25,059	(159)	(213)
Net Operational Expenditure	7,317	5,977	5,537	440	537
Covid Costs					
Employees	0	0	5	(5)	(5)
Discretionary Social Fund	0	0	7	(7)	(9)
Supplies & Services	0	0	13	(13)	(13)
Covid Loss of Income					
Reimbursements & Other Grants	-34	-34	0	(34)	(34)
Liability Orders	-225	-225	0	(225)	(225)
Fees & Charges	-5	-5	0	(5)	(5)
Government Grant Income	0	0	-289	289	291
Net Covid Expenditure	-264	-264	-264	0	0
Recharges					
Premises Support	249	187	187	0	0
Central Support	2,311	1,734	1,734	0	0
Recharge Income	-5,031	-3,758	-3,758	0	0
Net Total Recharges	-2,471	-1,837	-1,837	0	0
Net Departmental Expenditure	4,582	3,876	3,436	440	537

ICT & Support Services Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	7,205	5,529	5,506	23	31
Supplies & Services	976	601	500	101	135
Computer Repairs & Software	958	958	1,076	(118)	(118)
Communications Costs	17	12	14	(2)	(3)
Other Premises	64	64	76	(12)	(24)
Capital Financing	78	0	-12	12	27
Transport Expenditure	3	2	2	0	1
Transfers to Reserves	15	0	0	0	15
Total Expenditure	9,316	7,166	7,162	4	64
Income					
Fees & Charges	-1,129	-516	-205	(311)	(393)
SLA to Shools	-543	-467	-456	(11)	(14)
Transfer from Reserves	-29	-29	-29	0	0
Total Income	-1,701	-1,012	-690	(322)	(407)
Net Operational Expenditure	7,615	6,154	6,472	(318)	(343)
Covid Costs					
Employees	0	0	9	(9)	(9)
Supplies & Services	0	0	599	(599)	(618)
Capital Costs	0	0	612	(612)	(691)
2020/21 Saving - Staff Efficiencies	-579	-579	0	(579)	(579)
Government Grant Income	0	0	-1,799	1,799	1,897
Net Covid Expenditure	-579	-579	-579	0	0
Recharges					
Premises Support	406	305	305	0	0
Transport Support	20	15	15	0	0
Central Support	1,213	910	910	0	0
Asset Rental Support	1,494	0	0	0	0
Recharge Income	-11,500	-8,624	-8,624	0	0
Net Total Recharges	-8,367	-7,394	-7,394	0	0
Net Departmental Expenditure	-1,331	-1,819	-1,501	(318)	(343)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1,796	1,361	1,290	71	94
Transport	8	8	6	2	2
Supplies & Services	272	212	145	67	89
Civic Catering & Functions	49	34	0	34	45
Legal Expenses	219	196	196	0	0
Total Expenditure	2,344	1,811	1,637	174	230
Income					
Land Charges	-47	-35	-51	16	24
License Income	-247	-185	-170	(15)	3
School SLA's	-82	-82	-80	(2)	(2)
Fees & Charges Income	-57	-25	-33	8	10
Reimbursements & Other Grant Income	0	0	-4	4	4
Government Grants	0	0	-6	6	6
Transfer from Reserves	-37	-37	-37	0	0
Bad Debt Provision	0	0	10	(10)	(10)
Total Income	-470	-364	-371	7	35
Net Operational Expenditure	1,874	1,447	1,266	181	265
Covid Costs					
Employees	0	0	21	(21)	(37)
Legal Expenses	0	0	14	(14)	(54)
Covid Loss of Income					
Land Charges	-2	-2	0	(2)	(2)
License Income	-8	-8	0	(8)	(8)
Government Grant Income	0	0	-45	45	101
Net Covid Expenditure	-10	-10	-10	0	0
Recharges					
Premises Support	61	46	46	0	0
Central Support	328	246	246	0	0
Recharge Income	-1,781	-1,336	-1,336	0	0
Net Total Recharges	-1,392	-1,044	-1,044	0	0
Net Departmental Expenditure	472	393	212	181	265

Planning & Transportation Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,453	3,239	2,847	392	530
Premises	161	83	76	7	9
Hired & Contracted Services	129	129	298	(169)	(226)
Supplies & Services	91	49	45	4	5
Street Lighting	1,638	612	579	33	44
Highways Maintainance	2,560	1,840	1,827	13	17
Fleet Transport	1,363	1,009	746	263	350
Bus Support - Halton Hopper Tickets	197	0	0	0	0
Bus Support	584	345	277	68	91
Contribution to Reserves	439	58	11	47	63
Grants to Voluntary Organisations	61	61	61	0	0
NRA Levy	67	67	67	0	0
Total Expenditure	11,743	7,492	6,834	658	883
Income					
Sales	-133	-120	-54	(66)	(88)
Planning Fees	-426	-426	-426	0	0
Building Control Fees	-217	-163	-132	(31)	(46)
Other Fees & Charges	-609	-606	-506	(100)	(134)
Grants & Reimbursements	-122	-40	-40	0	0
Government Grant Income	-85	-61	-61	0	0
Halton Hopper Income	-197	-148	-148	0	0
School SLAs	-45	-45	-43	(2)	(3)
Recharge to Capital	-317	-238	-277	39	52
Contribution from Reserves	0	0	0	0	0
Efficiency Savings	-28	-21	1	(22)	(28)
Total Income	-2,179	-1,868	-1,686	(182)	(247)
Net Operational Expenditure	9,564	5,624	5,148	476	636
Covid Costs					
Employees	0	0	103	(103)	(142)
Bus Support	0	0	25	(25)	(25)
PPE & Equipment	0	0	75	(75)	(75)
Emergency Active Travel Fund	0	0	0	0	(13)
Additional Home to School Transport Grant	0	0	26	(26)	(49)
Covid Bus Support Grant	0	0	25	(25)	(25)
Contribution from Capital Reserves	0	0	387	(387)	(861)
Covid Loss of Income					
Planning Fees	-131	-131	0	(131)	(131)
Fees & Charges	-257	-257	0	(257)	(257)
Grants & Reimbursements	-75	-56	0	(56)	(75)
Government Grant Income	0	0	-998	998	1,566
Covid Bus Support Grant	0	0	-25	25	25
Emergency Active Travel Fund Grant	0	0	-13	13	13
Additional Home to School Transport Grant	0	0	-49	49	49
Net Covid Expenditure	-463	-444	-444	0	0
Recharges					
Premises Support	572	429	429	0	0
Transport Support	692	519	472	47	63
Central Support	1,244	933	933	0	0
Asset Rental Support	1,733	1,300	1,300	0	0
Recharge Income	-5,156	-3,824	-3,665	(159)	(212)
Net Total Recharges	-915	-643	-531	(112)	(149)
Net Departmental Expenditure	8,186	4,537	4,173	364	487

Policy, People, Performance & Efficiency Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	1968	1470	1400	70	97
Employee Training	126	95	42	53	70
Supplies & Services	138	101	106	-5	-6
Apprenticeship Levy	300	201	185	16	21
Total Expenditure	2,532	1,867	1,733	134	182
Income					
Fees & Charges	-102	-50	-77	27	34
Reimbursement and Other Grants	0	0	-17	17	1
School SLAs	-456	-456	-392	(64)	(64)
Total Income	-558	-506	-486	(20)	(29)
Net Operational Expenditure	1,974	1,361	1,247	114	153
Covid Costs					
Employees	0	0	2	(2)	(6)
Covid Loss of Income					
Government Grant Income	0	0	-2	2	6
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	91	68	68	0	0
Central Support	963	711	711	0	0
Recharge Income	-2,631	-1,979	-1,979	0	0
Net Total Recharges	-1,577	-1,200	-1,200	0	0
Net Departmental Expenditure	397	161	47	114	153

Adult Social Care Department (incl Care Homes and Community Care)

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	14,265	10,314	10,142	172	220
Premises	322	246	265	(19)	(25)
Supplies & Services	748	574	583	(9)	(20)
Aids & Adaptations	113	46	47	(1)	0
Transport	235	188	176	12	0
Food Provision	134	89	78	11	15
Agency	880	685	683	2	0
Supported Accommodation and Services	1,443	1,082	1,091	(9)	(15)
Emergency Duty Team	101	50	55	(5)	(5)
Contracts & SLAs	602	513	502	11	(15)
Residential & Nursing Care	994	781	781	0	0
Domiciliary Care	389	338	308	30	0
Lillicross Contract Costs	600	500	500	0	0
Capital Financing	44	0	0	0	0
Housing Solutions Grant Funded Schemes					
LCR Immigration Programme	342	156	154	2	0
Flexible Homeless Support	169	69	69	0	0
LCR Trailblazer	69	51	47	4	0
Rough Sleepers Initiative	242	9	9	0	0
Total Expenditure	21,692	15,691	15,490	201	155
Income					
Fees & Charges	-547	-424	-419	(5)	(5)
Sales & Rents Income	-272	-83	-87	4	0
Reimbursements & Grant Income	-589	-516	-492	(24)	(30)
Housing Strategy Grant Funded Schemes	-735	-700	-701	1	0
Transfer from Reserves	-1,163	0	0	0	0
Capital Salaries	-111	-55	-61	6	10
CCG Reimbursement Re Lillicross	-600	-500	-500	0	0
Government Grant Income	-2,140	-1,662	-1,662	0	0
Total Income	-6,157	-3,940	-3,922	(18)	(25)
Net Operational Expenditure Excluding Homes and Community Care	15,535	11,751	11,568	183	130
Care Homes Net Expenditure	6,302	4,578	4,739	(161)	(215)
Community Care Expenditure	18,848	13,580	13,634	(54)	(59)
Net Operational Expenditure Including Homes and Community Care	40,685	29,909	29,941	(32)	(144)
Covid Costs					
Staffing	0	0	1,085	(1,085)	(1,544)
PPE	0	0	1,005	(1,005)	(1,005)
Telehealthcare Equipment	0	0	16	(16)	(30)
Bed & Breakfast Accommodation	0	0	85	(85)	(120)
Medical, hygiene & cleaning	0	0	71	(71)	(94)
Lillicross	0	0	686	(686)	(900)
Community Care Market Stability/Resilience	0	0	796	(796)	(796)
Community Care Additional Demand	0	0	4,617	(4,617)	(4,617)
Infection Control Costs	0	0	1,894	(1,894)	(1,894)
Contract Costs	0	0	388	(388)	(520)
Covid Loss of Income					
Community Care Income	-718	-718	0	(718)	(718)
Community Services Transport	-150	-114	0	(114)	(150)
Community Services Trading	-160	-118	0	(118)	(160)
Community Services Placements	-130	-102	0	(102)	(130)
Rentals	-20	-14	0	(14)	(20)
Halton CCG Income	0	0	-4,217	4,217	4,217
Infection Control Grant	0	0	-1,894	1,894	1,894
Covid Grant Funding	0	0	-5,598	5,598	6,587
Net Covid Expenditure	-1,178	-1,066	-1,066	0	0

Adult Social Care (inc Care Homes and Community Care) continued

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Recharges					
Premises Support	563	422	422	0	0
Transport Support	564	423	442	(19)	0
Central Support	3,588	2,684	2,684	0	0
Asset Rental Support	13	0	0	0	0
Recharge Income	-122	-83	-87	4	0
Net Total Recharges	4,606	3,446	3,461	(15)	0
Net Departmental Expenditure	44,113	32,289	32,336	(47)	(144)

Care Homes Division

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Madeline McKenna					
Employees	485	352	438	(86)	(115)
Other Premises	53	23	25	(2)	(3)
Supplies & Services	14	8	4	4	5
Food	30	20	18	2	3
Total Madeline McKenna Expenditure	582	403	485	(82)	(109)
Millbrow					
Employees	1,550	1,119	1,358	(239)	(319)
Other Premises	73	51	61	(10)	(13)
Supplies & Services	50	38	42	(4)	(5)
Food	55	40	37	3	4
Total Millbrow Expenditure	1,728	1,248	1,498	(250)	(333)
St Luke's					
Employees	2,105	1,573	1,591	(18)	(24)
Other Premises	83	60	103	(43)	(57)
Supplies & Services	44	25	29	(4)	(5)
Food	99	59	40	19	25
Reimbursements & Other Grant Income	0	0	-1	1	1
Total St Luke's Expenditure	2,331	1,717	1,762	(45)	(60)
St Patrick's					
Employees	1,448	1,077	891	186	248
Other Premises	82	55	56	(1)	(1)
Supplies & Services	32	15	12	3	4
Food	99	63	35	28	37
Total St Patrick's Expenditure	1,661	1,210	994	216	288
Net Operational Expenditure	6,302	4,578	4,739	-161	-215

COMMUNITY CARE BUDGET

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Adult Social Care Services:					
Residential & Nursing Care	11,547	7,516	7,272	244	326
Domiciliary, Supported Living & Day Care	8,938	5,433	5,448	(15)	(21)
Direct Payments	9,658	7,880	8,054	(174)	(207)
Total Expenditure	30,143	20,829	20,774	55	98
Income					
Residential & Nursing Income	-6,713	-4,478	-4,448	(30)	(48)
Domiciliary Income	-1,461	-898	-856	(42)	(58)
Direct Payments Income	-714	-420	-423	3	5
CCG funded care home placements	-1,638	-1040	-1000	(40)	(56)
Income from other CCG's	-113	-85	-85	0	0
ILF	-656	-328	-328	0	0
Total Income	-11,295	-7,249	-7,140	(109)	(157)
Net Departmental Expenditure	18,848	13,580	13,634	(54)	(59)

Children & Families Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	9,615	6,811	6,820	(9)	(30)
Premises	281	149	112	37	50
Supplies & Services	789	520	724	(204)	(298)
Transport	113	65	44	21	27
Direct Payments/Individual Budgets	887	600	625	(25)	(40)
Commissioned Services	224	119	59	60	91
Out of Borough Residential Placements	6,834	4,138	5,493	(1,355)	(1,702)
Out of Borough Adoption	86	54	9	45	57
Out of Borough Fostering	2,475	1698	1554	144	192
In House Adoption	209	88	148	(60)	(91)
Special Guardianship	1,722	1314	1287	27	38
In House Foster Carer Placements	2,150	1,610	1,737	(127)	(179)
Care Leavers	287	178	154	24	35
Family Support	53	40	55	(15)	(24)
Contracted Services	4	2	2	0	0
Early Years	131	107	373	(266)	(376)
Emergency Duty Team	104	58	68	(10)	(15)
Total Expenditure	25,964	17,551	19,264	(1,713)	(2,265)
Income					
Fees & Charges	-30	-12	-4	(8)	(10)
Sales Income	-4	-3	-2	(1)	0
Rents	-39	-25	-25	0	(4)
Reimbursements & Grant Income	-597	-386	-343	(43)	(63)
Transfer from Reserves	-18	-18	-18	0	0
Dedicated School Grant	-51	0	0	0	0
Government Grant Income	-4,193	-3,179	-3,179	0	0
Total Income	-4,932	-3,623	-3,571	(52)	(77)
Net Operational Expenditure	21,032	13,928	15,693	(1,765)	(2,342)
Covid Costs					
Employees	0	0	232	(232)	(408)
Supplies & Services	0	0	7	(7)	(9)
Transport	0	0	20	(20)	(30)
Direct Payments/Individual Budgets	0	0	30	(30)	(37)
Commissioned Services	0	0	58	(58)	(111)
Out of Borough Residential Placements	0	0	694	(694)	(1,253)
Out of Borough Fostering	0	0	2	(2)	(2)
In House Foster Carer Placements	0	0	11	(11)	(12)
Care Leavers	0	0	10	(10)	(17)
Family Support	0	0	0	0	(13)
PPE	0	0	0	0	(32)
Covid Loss of Income					
Rents	-4	-4	0	(4)	-4
Government Grant Income	0	0	-1,068	1,068	1,928
Net Covid Expenditure	-4	-4	-4	0	0
Recharges					
Premises Support	137	103	103	0	0
Transport Support	19	14	13	1	0
Central Support	2,655	1,968	1,968	0	0
Asset Rental Support	0	0	0	0	0
Recharge Income	-124	-93	-93	0	0
Net Total Recharges	2,687	1,992	1,991	1	0
Net Departmental Expenditure	23,715	15,916	17,680	(1,764)	(2,342)

Complex Care Pool

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Intermediate Care Services	6,664	4,160	4,045	115	170
End of Life	206	154	36	118	170
Sub-Acute	1,641	1,641	1,128	513	513
B3 Beds	345	345	345	0	0
Joint Equipment Store	617	412	414	(2)	4
CCG Contracts & SLA's	3,016	1,257	1,257	0	0
Red Cross Contract	65	65	65	0	0
Service Development	425	0	0	0	0
Intermediate Care Beds	607	455	455	0	0
Carers Breaks	405	384	303	81	113
Oakmeadow	1,140	854	915	(61)	(78)
Carers Centre	364	273	273	0	0
Transfer to Reserves	117	117	117	0	0
Inglenook	125	94	42	52	70
Health & Community Care Packages	3,150	2,363	2,363	0	0
Total Expenditure	18,887	12,574	11,758	816	962
Income					
BCF	-10,891	-8,168	-8,168	0	0
CCG Contribution to Pool	-3,402	-2,551	-2,551	0	0
Oakmeadow Income	-612	-460	-457	(3)	(4)
Infection Control	-71	-51	-51	0	0
Total Income	-14,976	-11,230	-11,227	(3)	(4)
Net Operational Expenditure	3,911	1,344	531	813	958
Covid Costs					
Additional hours, PPE	0	0	69	(69)	(69)
Government Grant Income	0	0	-69	69	69
Net Covid Expenditure	0	0	0	0	0
Net Departmental Expenditure	3,911	1,344	531	813	958

Education, Inclusion & Provision Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Core Funded					
Employees	2,750	2,168	2,437	(269)	(359)
Premises	3	2	0	2	1
Support & Services	796	506	483	23	32
Transport	43	8	3	5	9
School Transport	508	457	547	(90)	(340)
Commissioned Services	2,149	559	568	(9)	11
Capital Finance	1	0	0	0	0
Grant Funded					
Employees	3,096	2,282	2,282	0	0
Premises	24	18	18	0	0
Support & Services	206	178	178	0	0
Grants to Voluntary Organisations	1,474	1078	1078	0	0
Independent School Fees	3,382	3,382	3,382	0	0
Inter Authority Recoupment	175	175	175	0	0
Pupil Premium Grant	166	65	65	0	0
Nursey Education Payments	6,364	4,566	4,566	0	0
Total Expenditure	21,137	15,444	15,782	(338)	(646)
Income					
Fees & Charges	-91	-91	-104	13	17
Transfer to/from Reserves	-503	-503	-503	0	0
Schools SLA Income	-346	-346	-350	4	4
Reimbursements & Other Income	-489	-489	-494	5	5
Dedicated Schools Grant	-14,685	-10,677	-10,677	0	0
Government Grant Income	-129	-129	-129	0	0
Inter Authority Income	-55	-41	0	(41)	(55)
Total Income	-16,298	-12,276	-12,257	(19)	(29)
Net Operational Expenditure	4,839	3,168	3,525	(357)	(675)
Covid Costs					
Emergency Childcare Costs	0	0	42	(42)	(42)
School Transport Contracts	0	0	255	(255)	(255)
Education Welfare Service	0	0	32	(32)	(32)
Government Grant Income	0	0	-329	329	329
Net Covid Expenditure	0	0	0	0	0
Recharges					
Premises Support	131	98	98	0	0
Transport Support	418	215	215	0	0
Central Support	1,875	1406	1406	0	0
Asset Rental Support	18	0	0	0	0
Recharge Income	0	0	0	0	0
Net Total Recharges	2,442	1,719	1,719	0	0
Net Departmental Expenditure	7,281	4,887	5,244	(357)	(675)

Public Health & Public Protection Department

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	4,118	2,610	2,247	363	480
Other Premises	5	0	0	0	5
Supplies & Services	236	118	91	27	36
Other Agency	20	20	20	0	0
Contracts & SLAs	6,740	4,329	4,329	0	0
Halton Outbreak Hub	0	0	0	0	0
Transport	10	7	2	5	8
Total Expenditure	11,129	7,084	6,689	395	529
Income					
Other Fees & Charges	-86	-65	-59	(6)	(8)
Reimbursements & Grant Income	-301	-245	-245	0	0
Government Grant	-10,366	-6,578	-6,578	0	0
Government Grant Test and Trace	0	0	0	0	0
Total Income	-10,753	-6,888	-6,882	(6)	(8)
Net Operational Expenditure	376	196	-193	389	521
Covid Costs					
Contracts & SLA's	0	0	15	(15)	(160)
PPE	0	0	0	0	(8)
COVID-19 Test & Trace - Halton Outbreak Hub	0	0	347	(347)	(949)
Contain Outbreak Management Fund - Halton Outbreak Support Team	0	0	365	(365)	(2,357)
LCR SMART Testing Grant	0	0	55	(55)	(1,987)
Covid Loss of Income					
Fees & Charges	-128	-52	0	(52)	(128)
Government Grant Covid	0	0	-67	67	296
COVID19 Test & Trace Grant	0	0	-347	347	949
Contain Outbreak Management Fund Grant	0	0	-365	365	2,357
LCR SMART Testing Grant	0	0	-55	55	1,987
Net Covid Expenditure	-128	-52	-52	0	0
Recharges					
Premises Support	137	103	103	0	0
Transport Support	23	17	15	2	3
Central Support	760	570	570	0	0
Net Total Recharges	920	690	688	2	3
Net Departmental Expenditure	1,168	834	443	391	524

Corporate and Democracy

	Annual Budget	Budget to Date	Actual	Variance (Overspend)	Forecast Outturn (Overspend)
	£'000	£'000	£'000	£'000	£'000
Expenditure					
Employees	289	217	223	(6)	(8)
Contracted Services	35	26	64	(38)	(46)
Supplies & Services	118	108	135	(27)	(145)
Premises Expenditure	0	0	20	(20)	(26)
Transport Costs	0	0	30	(30)	(30)
Members Allowances	875	656	666	(10)	(14)
Interest Payable - Treasury Management	1,099	824	824	0	0
Interest Payable - Other	303	227	22	205	274
Bank Charges	84	21	135	(114)	(150)
Audit Fees	126	95	95	0	9
Contingency	1,425	1,069	0	1,069	1,425
Capital Financing	1,794	0	0	0	0
Contribution to Reserves	7,704	0	0	0	0
Debt Management Expenses	34	26	11	15	0
Precepts & Levies	196	147	147	0	0
Total Expenditure	14,083	3,416	2,371	1,044	1,290
Income					
Interest Receivable - Treasury Management	-1,485	-1,114	-1,114	(0)	0
Interest Receivable - Other	-25	-18	-18	(0)	(132)
Other Fees & Charges	-55	-41	-37	(5)	0
Grants & Reimbursements	-65	-49	-51	2	0
Government Grant Income	-7,559	-5,669	-5,669	0	0
Transfer from Reserves	-3,072	-2,304	-2,304	0	0
Total Income	-12,261	-9,196	-9,193	(3)	(132)
Net Operational Expenditure	1,822	-5,780	-6,821	1,041	1,158
Covid Costs					
Drop in property fund value	0	0	132	(132)	-132
Covid Loss of Income					
Treasury Management income	-184	-138	0	(138)	-184
Emergency Assistance for Food and Essential Supplies Grant	0	0	-193	193	193
Covid Grant Income	0	0	-77	77	123
Net Covid Expenditure	-184	-138	-138	0	0
Recharges					
Premises Recharges	5	3	3	0	0
Central Recharges	1,118	839	839	0	0
Recharge Income	-3,267	-417	-417	0	0
Net Total Recharges	-2,144	425	425	0	0
Net Departmental Expenditure	-506	-5,493	-6,534	1,041	1,158

Capital Programme as at 31 December 2020

Appendix 3

Directorate/Department	Actual Expenditure to Date	2020/21 Cumulative Capital Allocation		Capital Allocation 2021/22	Capital Allocation 2022/23
	£'000	Quarter 3 £'000	Quarter 4 £'000	£'000	£'000
<u>Enterprise Community & Resources Directorate</u>					
Community and Environment					
Stadium Minor Works	28	50	69	30	30
Kingsway House moves	17	13	13	0	0
Brookvale Pitch Refurbishment	0	0	488	12	0
New Leisure Centre	1,031	1,031	1,986	10,000	8,000
Open Spaces Schemes	302	310	542	0	0
Children's Playground Equipment	22	22	120	65	65
Upton Improvements	0	0	13	0	0
Crow Wood Park	21	21	91	20	0
Peelhouse Lane Cemetery	368	389	389	0	0
Victoria Park Glass House	21	21	25	0	0
Sandymoor Playing Fields	0	0	3	0	0
Widnes & Runcorn Cemeteries	0	3	3	0	0
Landfill Tax Credit Schemes	0	0	10	340	340
Runcorn Town Park	22	22	246	330	280
Bowling Greens	4	4	5	0	0
Litter Bins	26	20	20	20	20

Directorate/Department	Actual Expenditure to Date £'000	Cumulative Capital Allocation Quarter 3 £'000	Cumulative Capital Allocation Quarter 3 £'000	Capital Allocation 2021/22 £'000	Capital Allocation 2022/23 £'000
ICT & Support Services					
ICT Rolling Programme	33	33	700	700	700
Economy, Enterprise & Property					
3MG	30	30	72	167	0
SciTech Daresbury – Project Violet	2,180	2,180	6,389	0	0
The Croft	31	30	30	0	0
Murdishaw redevelopment	0	0	0	38	0
Advertising Screen at The Hive	0	0	0	100	0
Widnes Market Refurbishment	102	102	290	3	0
Broseley House	27	27	35	388	15
Solar Farm	754	754	766	0	0
Equality Act Improvement Works	68	68	93	380	300
Foundary Lane Residential Area	132	132	150	1,682	0
Kingsway Learning Centre – improved facilities	404	404	499	0	0
Kingsway Learning Centre – equipment	42	42	281	0	0
Halton Lea TCF	13	13	371	550	0
Runcorn Town Centre Development	42	42	750	0	0
Property Improvements	96	96	200	200	200
Mersey Gateway					
Land Acquisitions	237	230	1,738	0	0
Development Costs	75	75	100	0	0
Additional signage	48	48	48	0	0
Mersey Gateway handback land	104	100	100	0	0
Directorate/Department	Actual	Cumulative	Cumulative		

	Expenditure to Date £'000	Capital Allocation Quarter 3 £'000	Capital Allocation Quarter 3 £'000	Capital Allocation 2021/22 £'000	Capital Allocation 2022/23 £'000
Other					
Risk Management	68	68	355	120	120
Fleet Replacements	312	312	1,086	3,043	2,590
Policy, Planning & Transportation					
Bridge & Highway Maintenance	1,339	1,339	4,810	0	0
Integrated Transport & Network Management	269	269	1,169	0	0
Street Lighting – Structural Maintenance & Upgrades	175	175	1,484	2,200	200
STEPS Programme	159	0	0	0	0
SJB - Major Maintenance	320	320	641	0	0
Silver Jubilee Bridge Decoupling	6,778	6,778	10,247	0	0
SJB Deck Reconfiguration	502	453	453	0	0
SJB Decorative Lighting	7	7	500	0	0
Widnes Loops	1,474	1,474	4,258	0	0
KRN – Earle Road Gyratory	0	0	233	0	0
SUD Green Cycle / Walk Corridors	447	447	469	267	0
Windmill Hill Flood Risk Management	54	54	218	68	0
Total Enterprise Community & Resources	18,184	18,008	42,558	20,723	12,860
People Directorate					
Adult Social Care					
ALD Bungalows	0	0	0	199	0
Purchase of 2 adapted properties	9	10	369	0	0
Orchard House	156	160	200	0	0
Lilycross	955	960	1,026	0	0
Directorate/Department	Actual	Cumulative	Cumulative		

	Expenditure to Date £'000	Capital Allocation Quarter 3 £'000	Capital Allocation Quarter 3 £'000	Capital Allocation 2021/22 £'000	Capital Allocation 2022/23 £'000
Complex Pool					
Disabled Facilities Grant	425	430	570	600	600
Stairlifts (Adaptations Initiative)	123	200	270	270	270
RSL Adaptations (Joint Funding)	85	140	185	270	270
Carehome refurbishment	66	100	516	1,000	0
St Luke's Care Home	0	0	265	0	0
St Patrick's Care Home	2	10	55	0	0
Oak Meadow redesign	9	15	20	0	0
Madeline McKenna Care Home	8	8	10	0	0
Schools Related					
Asset Management Data	22	20	28	25	0
Capital Repairs	652	899	1,305	793	0
Asbestos Management	7	20	40	12	0
Schools Access Initiative	1	35	63	50	0
Basic Need Projects	0	0	315	0	0
Ashley School	243	250	263	6	0
Fairfield Primary School	10	15	17	0	0
Kitchen Gas Safety	11	14	31	0	0
Small Capital Works	30	75	125	0	0
SEND capital allocation	22	30	50	233	0
Healthy Pupils Capital Fund	2	2	2	0	0
Chesnut Lodge	174	174	174	4	0
Woodside Primary	129	130	130	3	0
Brookfields @ The Grange	9	9	9	0	0
Unallocated School Condition Grant	0	0	0	395	0
Total People Directorate	3,150	3,706	6,038	3,860	1,140
Directorate/Department	Actual	Cumulative	Cumulative		

	Expenditure to Date £'000	Capital Allocation Quarter 3 £'000	Capital Allocation Quarter 3 £'000	Capital Allocation 2021/22 £'000	Capital Allocation 2022/23 £'000
TOTAL CAPITAL PROGRAMME	21,334	21,714	48,596	24,583	14,000
Slippage (20%)			-9,719	-4,917	-2,800
				9,719	4,917
TOTAL	21,334	21,714	38,877	29,385	16,117