

**REPORT TO:** Executive Board  
**DATE:** 5 September 2013  
**REPORTING OFFICER:** Operational Director – Finance  
**PORTFOLIO:** Resources  
**SUBJECT:** 2013/14 Quarter 1 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> June 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> June 2013, along with individual statements for each Department. In overall terms revenue expenditure is £0.364m 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 quarter 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 £155,000 below budget profile at the end of the quarter. During April to June a number of posts have been vacant across the Council, and whilst some of these have now been filled it has helped to reduce expenditure and contribute towards the Council's staff turnover saving target. Some posts which are still vacant will provide budget savings for 2014/15. 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 £112,000 under budget against a budget profile of £2.7m at 30th June 2013. The reduction in spend is across all areas and can be attributed to the policy on ensuring spend is limited to what is essential.
- 3.4 Expenditure on children's residential placements is above the profiled budget for the first quarter of the year and this is expected to be the continued trend for the year. Whilst every effort is made to utilise in house services this is not always possible. This is a volatile budget due to unexpected or emergency placements occurring in year and some placements projected for the whole year.
- 3.5 The economic downturn continues to have an impact on budgeted income targets. Whilst pressure on income targets is addressed as part of the budget setting process there are several areas of income generation where revenues are below the profiled budget. This includes rental income for some industrial estates, catering sales and fees & charges on leisure and recreation services.
- 3.6 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.
- 3.7 There was a marginal underspend against the pooled budget to date for the first quarter. The nature of this expenditure is such that it may fluctuate throughout the year, depending on the number and value of new packages being approved and existing packages ceasing. Therefore 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> June 2013.
- 3.8 Collection rate for Council Tax is slightly below (0.68%) below what it was at this stage last year. The overall collection rate for the year was estimated to be lower 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.
- 3.9 The Council's overall net spending is marginally below the budget profile at 30<sup>th</sup> June 2013. Nevertheless, it is important that budget managers continue to closely monitor and control spending and income. In the current financial climate budget underspends will be helpful and therefore spending should be limited to the absolutely essential.

## **Capital Spending**

3.10 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) Former Fairfield High Site
- (ii) Local Pinch Point Programme – Daresbury Expressway
- (iii) Daresbury SciTech Scheme
- (iv) LTP Scheme Detail
- (v) Commissioning & Complex Care Capital Schemes
- (vi) School Basic Need Projects
- (vii) The Grange BSF
- (viii) Wade Deacon BSF – (Funded by Grant)
- (ix) The Grange & Wade Deacon ICT – (Funded by Grant)

3.11 Capital spending to 30<sup>th</sup> June 2013 totalled £12.3m, which is 99% of the planned spending of £12.4m at this stage. This represents 23% of the total capital programme of £53.6m (which assumes a 20% slippage between years).

### **Balance Sheet**

3.12 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.

## **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.

**APPENDIX 1**

**Summary of Revenue Spending to 30<sup>th</sup> June 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	16,594	3,109	3,184	(75)
Children's Organisation and Provision	11,501	-488	-525	37
Learning and Achievement	7,414	1,398	1,338	60
Economy, Enterprise & Property	3,508	1,004	1,043	(39)
<b>Children and Enterprise</b>	<b>39,017</b>	<b>5,023</b>	<b>5,040</b>	<b>(17)</b>
Human Resources	0	-378	-415	37
Policy, Planning & Transportation	16,068	2,437	2,338	99
Legal & Democratic Services	776	128	88	40
Finance	3,932	-770	-877	107
ICT & Support Services	190	-581	-625	44
Public Health	1,551	-854	-846	(8)
<b>Policy and Resources</b>	<b>22,517</b>	<b>-18</b>	<b>-337</b>	<b>319</b>
Community & Environment	25,327	3,403	3,432	(29)
Prevention & Assessment	26,995	4,380	4,335	45
Commissioning & Complex Care	13,528	3,544	3,510	34
<b>Communities</b>	<b>65,850</b>	<b>11,327</b>	<b>11,277</b>	<b>50</b>
<b>Corporate &amp; Democracy</b>	<b>-12,270</b>	<b>-862</b>	<b>-874</b>	<b>12</b>
	<b>115,114</b>	<b>15,470</b>	<b>15,106</b>	<b>364</b>

## CHILDREN & ENTERPRISE DIRECTORATE

### Children & Families Services Revenue Spending as at 30<sup>th</sup> June 2013

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	8,017	1,978	1,967	11
Premises	418	95	85	10
Supplies & Services	1,316	69	56	13
Transport	34	0	0	0
Agency Related Expenditure	390	58	58	0
Commissioned Services	320	28	28	0
Out of Borough Placements	1,600	424	494	(70)
Out of Borough Adoption	80	20	38	(18)
Out of Borough Fostering	414	74	60	14
In House Adoption	387	143	193	(50)
In House Foster Carer Placements	1,695	477	464	13
Care Leavers	316	46	46	0
Family Support	128	9	8	1
Capital Financing	11	2	2	0
<b>Total Expenditure</b>	<b>15,126</b>	<b>3,423</b>	<b>3,499</b>	<b>(76)</b>
Fees & Charges	-113	-17	-18	1
Adoption Placements	-42	0	0	0
Transfer to/from Reserves	-1,726	-1,160	-1,160	0
Reimbursements & Other Grant Income	-222	0	0	0
<b>Total Income</b>	<b>-2,103</b>	<b>-1,177</b>	<b>-1,178</b>	<b>1</b>
<b>NET OPERATIONAL BUDGET</b>	<b>13,023</b>	<b>2,246</b>	<b>2,321</b>	<b>(75)</b>
Premises Support Costs	347	87	87	0
Transport Support Costs	88	12	12	0
Central Support Service Costs	3,090	764	764	0
Asset Rental Support Costs	46	0	0	0
<b>Total Recharges</b>	<b>3,571</b>	<b>863</b>	<b>863</b>	<b>0</b>
<b>Net Expenditure</b>	<b>16,594</b>	<b>3,109</b>	<b>3,184</b>	<b>(75)</b>

**Children's Organisation and Provision  
Revenue Spending as at 30<sup>th</sup> June 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	3,629	755	736	19
Premises	440	12	12	0
Supplies & Services	1,034	317	299	18
Transport	5	1	1	0
Agency Related Expenditure	1,954	138	138	0
Commissioned Services - Youth Serv.	900	338	338	0
Commissioned Services	1,562	230	230	0
Connexions	1,123	110	110	0
Capital Financing	11	3	3	0
Nursery Education Payments	2,216	904	904	0
Schools Contingency Costs	354	0	0	0
NQT Contingency	230	0	0	0
Schools Non Delegated Support	99	0	0	0
Schools Transport	866	110	120	(10)
Special Education Needs Contingency	1,129	16	16	0
<b>Total Expenditure</b>	<b>15,552</b>	<b>2,934</b>	<b>2,907</b>	<b>27</b>
Fees & Charges	-363	0	0	0
Transfer to / from Reserves	-533	-449	-449	0
Dedicated Schools Grant	-10,926	-2,731	-2,731	0
Reimbursements & Other Income	-144	-43	-43	0
Schools SLA Income	-527	-479	-489	10
<b>Total Income</b>	<b>-12,493</b>	<b>-3,702</b>	<b>-3,712</b>	<b>10</b>
<b>NET OPERATIONAL BUDGET</b>	<b>3,059</b>	<b>-768</b>	<b>-805</b>	<b>37</b>
Premises Support Costs	167	44	44	0
Transport Support Costs	282	3	3	0
Central Support Service Costs	1,139	233	233	0
Asset Rental Support Costs	6,854	0	0	0
<b>Total Recharges</b>	<b>8,442</b>	<b>280</b>	<b>280</b>	<b>0</b>
<b>Net Expenditure</b>	<b>11,501</b>	<b>-488</b>	<b>-525</b>	<b>37</b>

**Learning and Achievement  
Revenue Spending as at 30<sup>th</sup> June 2013**

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	3,865	751	696	55
Premises	10	0	0	0
Supplies & Services	985	42	37	5
Agency Related Expenditure	91	28	28	0
Commissioned Services	34	0	0	0
Independent School Fees	1,584	409	409	0
Inter Authority Recoupment	811	43	43	0
Speech Therapy	120	0	0	0
<b>Total Expenditure</b>	<b>7,500</b>	<b>1,273</b>	<b>1,213</b>	<b>60</b>
<b><u>Income</u></b>				
Fees & Charges	-153	-3	-3	0
Inter Authority Income	-578	-15	-15	0
Reimbursements & Other Income	-117	-22	-22	0
Schools SLA Income	-39	-33	-33	0
<b>Total Income</b>	<b>-887</b>	<b>-73</b>	<b>-73</b>	<b>0</b>
<b>NET OPERATIONAL BUDGET</b>	<b>6,613</b>	<b>1,200</b>	<b>1,140</b>	<b>60</b>
Premises Support Costs	112	28	28	0
Transport Support Costs	19	3	3	0
Central Support Service Costs	666	166	166	0
Asset Rental Support Costs	4	1	1	0
<b>Total Recharges</b>	<b>801</b>	<b>198</b>	<b>198</b>	<b>0</b>
<b>Net Expenditure</b>	<b>7,414</b>	<b>1,398</b>	<b>1,338</b>	<b>60</b>



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

	Annual Budget £'000	Budget to Date £'000	Expenditure to Date £'000	Variance to Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	4,337	1,074	1,106	(32)
Repairs & Maintenance	2511	873	868	5
Energy & Water Costs	673	156	147	9
NNDR	695	625	626	(1)
Rents	404	180	177	3
Marketing Programme	77	9	6	3
Promotions	60	9	1	8
Supplies & Services	1,312	281	255	26
Capital Financing	9	2	2	0
Agency Related Payments	176	35	35	0
<b>Total Expenditure</b>	<b>10,254</b>	<b>3,244</b>	<b>3,223</b>	<b>21</b>
Fees & Charges	-453	-118	-118	0
Rent - Markets	-750	-164	-164	0
Rent - Industrial	-1,028	-264	-227	(37)
Rent – Commercial	-568	-137	-130	(7)
Government Grant Income	-1,147	-251	-251	0
Transfer from Reserves	-142	-35	-35	0
Recharges to Capital	-444	-36	-20	(16)
Reimbursements & Other Grant Income	-688	-155	-155	0
Schools SLA Income	-556	-254	-254	0
<b>Total Income</b>	<b>-5776</b>	<b>-1,414</b>	<b>-1,354</b>	<b>(60)</b>
<b>NET OPERATIONAL BUDGET</b>	<b>4,478</b>	<b>1,830</b>	<b>1,869</b>	<b>(39)</b>
Premises Support Costs	1,498	401	401	0
Transport Support Costs	38	5	5	0
Central Support Service Costs	1,709	419	419	0
Asset Rental Support Costs	2,390	0	0	0
Repairs & Maintenance Recharge Income	-2,185	-546	-546	0
Accommodation Recharge Income	-2,759	-690	-690	0
Central Supp. Service Rech Income	-1,661	-415	-415	0
<b>Total Recharges</b>	<b>-970</b>	<b>-826</b>	<b>-826</b>	<b>0</b>
<b>Net Expenditure</b>	<b>3,508</b>	<b>1,004</b>	<b>1,043</b>	<b>(39)</b>

## POLICY & RESOURCES DIRECTORATE

### Human Resources

#### Revenue Spending as at 30<sup>th</sup> June 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	373	373	0
Employee Training	360	40	37	3
Supplies & Services	111	53	44	9
Capital Financing	1	0	1	(1)
<b>Total Expenditure</b>	<b>2,129</b>	<b>466</b>	<b>455</b>	<b>11</b>
<b><u>Income</u></b>				
Fees & Charges	-59	-48	-70	22
Reimbursements & Other Grants	-5	-1	-4	3
School SLA's	-390	-390	-391	1
Transfers from Reserves	-62	0	0	0
<b>Total Income</b>	<b>-516</b>	<b>-439</b>	<b>-465</b>	<b>26</b>
<b>Net Operational Expenditure</b>	<b>-1,613</b>	<b>27</b>	<b>-10</b>	<b>37</b>
<b><u>Recharges</u></b>				
Premises Support	72	18	18	0
Transport Recharges	16	4	4	0
Asset Charges	1	0	0	0
Central Support Recharges	505	126	126	0
Support Recharges Income	-2,207	-553	-553	0
<b>Net Total Recharges</b>	<b>-1,613</b>	<b>-405</b>	<b>-405</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>0</b>	<b>-378</b>	<b>-415</b>	<b>37</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	5,066	1,189	1,181	8
Other Premises	247	60	50	10
Hired & Contracted Services	841	97	97	0
Supplies & Services	357	85	91	(6)
Street Lighting	1,793	230	230	0
Highways Maintenance	2,225	233	233	0
Bridges	96	24	24	0
Fleet Transport	1,234	285	285	0
Lease Car Contracts	638	398	398	0
Bus Support – Halton Hopper Tickets	173	33	33	0
Bus Support	531	133	130	3
Out of Borough Transport	51	9	7	2
Finance Charges	411	271	270	1
Grants to Voluntary Organisations	68	34	34	0
NRA Levy	62	15	15	0
Mersey Gateway	3,236	172	172	0
<b>Total Expenditure</b>	<b>17,029</b>	<b>3,268</b>	<b>3,250</b>	<b>18</b>
<b><u>Income</u></b>				
Sales	-503	-139	-144	5
Planning Fees	-506	-140	-201	61
Building Control Fees	-81	-20	-24	4
Other Fees & Charges	-290	-73	-71	(2)
Rents	-8	-2	-1	(1)
Grants & Reimbursements	-564	-81	-89	8
School SLAs	-39	-39	-44	5
Recharge to Capital	-3,238	-95	-95	0
Contribution from Reserves	-968	-191	-191	0
<b>Total Income</b>	<b>-6,197</b>	<b>-780</b>	<b>-860</b>	<b>80</b>
<b>Net Controllable Expenditure</b>	<b>10,832</b>	<b>2,488</b>	<b>2,390</b>	<b>98</b>
<b><u>Recharges</u></b>				
Premises Support	779	236	235	1
Transport Recharges	556	159	156	3
Asset Charges	7,431	0	0	0
Central Support Recharges	3,250	815	813	2
Departmental Support Recharges	445	0	0	0
Support Recharges Income – Transport	-4,813	-992	-988	(4)
Support Recharges Income – Non Transport	-2,412	-269	-268	(1)
<b>Net Total Recharges</b>	<b>5,236</b>	<b>-51</b>	<b>-52</b>	<b>1</b>
<b>Net Departmental Total</b>	<b>16,068</b>	<b>2,437</b>	<b>2,338</b>	<b>99</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,927	451	423	28
Supplies & Services	353	106	104	2
Civic Catering & Functions	29	1	0	1
Legal Expenses	207	60	68	(8)
Capital Financing	0	0	2	(2)
<b>Total Expenditure</b>	<b>2,516</b>	<b>618</b>	<b>597</b>	<b>21</b>
<b><u>Income</u></b>				
Land Charges	-97	-24	-25	1
School SLA's	-48	-48	-67	19
License Income	-268	-67	-59	(8)
Other Income	-21	-5	-12	7
Transfers from Reserves	-19	-19	-19	0
<b>Total Income</b>	<b>-453</b>	<b>-163</b>	<b>-182</b>	<b>19</b>
<b>Net Operational Expenditure</b>	<b>2,063</b>	<b>455</b>	<b>415</b>	<b>40</b>
<b><u>Recharges</u></b>				
Premises Support	122	30	30	0
Transport Recharges	33	8	8	0
Asset Charges	19	0	0	0
Central Support Recharges	484	121	121	0
Support Recharges Income	-1,945	-486	-486	0
<b>Net Total Recharges</b>	<b>-1,287</b>	<b>-327</b>	<b>-327</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>776</b>	<b>128</b>	<b>88</b>	<b>40</b>

## Finance

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	7,372	1,681	1,619	62
Efficiency / Procurement Savings	-1,179	0	0	0
Supplies & Services	516	160	171	(11)
Other Premises	133	0	0	0
Agency Related	1	0	0	0
Insurances	1,686	850	843	7
Charitable Relief	120	0	0	0
Concessionary Travel	2,247	375	376	(1)
Capital Financing	6	2	3	(1)
Local Welfare Payments	650	8	8	0
Rent Allowances	52,960	12,669	12,669	0
Non HRA Rebates	49	12	12	0
<b>Total Expenditure</b>	<b>64,561</b>	<b>15,757</b>	<b>15,701</b>	<b>56</b>
<b><u>Income</u></b>				
Fees & Charges	-61	-24	-30	6
SLA to Schools	-763	-726	-725	(1)
NNDR Administration Grant	-169	0	0	0
Hsg Ben Administration Grant	-1,166	-292	-291	(1)
Rent Allowances	-52,370	-13,252	-13,252	0
Local Welfare Grant	-787	-787	-787	0
Reimbursements & Other Grants	-492	-195	-240	45
Liability Orders	-373	-206	-205	(1)
Non HRA Rent Rebates	-49	-17	-17	0
Transfer from Reserves	-286	0	0	0
<b>Total Income</b>	<b>-56,516</b>	<b>-15,499</b>	<b>-15,547</b>	<b>48</b>
<b>Net Controllable Expenditure</b>	<b>8,045</b>	<b>258</b>	<b>154</b>	<b>104</b>
<b><u>Recharges</u></b>				
Premises	422	106	106	0
Transport	67	17	14	3
Asset Charges	24	0	0	0
Central Support Service	2,838	712	712	0
Support Service Income	-7,464	-1,863	-1,863	0
<b>Net Total Recharges</b>	<b>-4,113</b>	<b>-1,028</b>	<b>-1,031</b>	<b>3</b>
<b>Net Department Total</b>	<b>3,932</b>	<b>-770</b>	<b>-877</b>	<b>107</b>

**ICT & Support Services**  
**Revenue Spending as at 30<sup>th</sup> June 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	1,337	1,302	35
Supplies & Services	690	116	96	20
Computer Repairs & Software	537	89	83	6
Communications Costs	407	102	101	1
Other Premises	15	4	14	(10)
Capital Financing	130	52	44	8
<b>Total Expenditure</b>	<b>7,283</b>	<b>1,700</b>	<b>1,640</b>	<b>60</b>
<b><u>Income</u></b>				
Fees & Charges	-479	-70	-67	(3)
SLA to Schools	-209	-209	-196	(13)
Transfers from Reserves	-40	0	0	0
<b>Total Income</b>	<b>-728</b>	<b>-279</b>	<b>-263</b>	<b>(16)</b>
<b>Net Controllable Expenditure</b>	<b>6,555</b>	<b>1,421</b>	<b>1,377</b>	<b>44</b>
<b><u>Recharges</u></b>				
Premises	418	105	105	0
Transport	20	5	5	0
Asset Charges	1,646	0	0	0
Central Support Services	1,019	255	255	0
Support Service Income	-9,468	-2,367	-2,367	0
<b>Net Total Recharges</b>	<b>-6,365</b>	<b>-2,002</b>	<b>-2,002</b>	<b>0</b>
<b>Net Department Total</b>	<b>190</b>	<b>-581</b>	<b>-625</b>	<b>44</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	1,410	327	324	3
Supplies & Services	49	11	8	3
Consumer Protection Contract	393	15	17	(2)
Other Agency	20	0	0	0
Contracts & SLA's	5,914	882	877	5
Transfer to Reserves	207	0	0	0
<b>Total Expenditure</b>	<b>7,993</b>	<b>1,235</b>	<b>1,226</b>	<b>9</b>
<b><u>Income</u></b>				
Other Fees & Charges	-68	-17	-7	(10)
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>-2,177</b>	<b>-2,159</b>	<b>(18)</b>
<b>Net Operational Expenditure</b>	<b>-618</b>	<b>-942</b>	<b>-933</b>	<b>(9)</b>
<b><u>Recharges</u></b>				
Premises Support	47	12	12	0
Asset Charges	0	0	0	0
Central Support Services	2,093	73	73	0
Transport Recharges	29	3	2	1
<b>Net Total Recharges</b>	<b>2,169</b>	<b>88</b>	<b>87</b>	<b>1</b>
<b>Net Departmental Total</b>	<b>1,551</b>	<b>-854</b>	<b>-846</b>	<b>(8)</b>

## COMMUNITIES DIRECTORATE

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

	Annual Budget £'000	Budget To Date £'000	Actual to Date £'000	Variance To Date (overspend) £'000
<b><u>Expenditure</u></b>				
Employees	12,104	2,936	3,002	(66)
Other Premises	1,366	468	437	31
Supplies & Services	1,457	302	277	25
Book Fund	225	78	77	1
Promotional	264	66	42	24
Other Hired Services	1,021	108	109	(1)
Food Provisions	835	209	208	1
School Meals Food	1,660	235	226	9
Transport	55	14	12	2
Other Agency Costs	877	69	70	(1)
Waste Disposal Contracts	4,799	538	531	7
Leisure Management Contract	1,492	260	268	(8)
Grants To Voluntary Organisations	333	111	107	4
Grant To Norton Priory	222	111	112	(1)
Capital Financing	54	11	6	5
<b>Total Spending</b>	<b>26,764</b>	<b>5,516</b>	<b>5,484</b>	<b>32</b>
<b><u>Income</u></b>				
Sales Income	-2,174	-534	-499	(35)
School Meals Sales	-2,224	-17	-38	21
Fees & Charges Income	-2,655	-612	-581	(31)
Rents Income	-156	-30	-27	(3)
Government Grant Income	-111	-23	-23	0
Reimbursements & Other Grant Income	-443	-56	-70	14
Schools SLA Income	-278	-243	-235	(8)
Internal Fees Income	-104	-18	-25	7
School Meals Other Income	-2,265	-1,552	-1,559	7
Meals On Wheels	-218	-38	-41	3
Catering Fees	-173	-39	-8	(31)
Capital Salaries	-103	0	0	0
Transfers From Reserves	-62	0	0	0
<b>Total Income</b>	<b>-10,966</b>	<b>-3,162</b>	<b>-3,106</b>	<b>(56)</b>
<b>Net Controllable Expenditure</b>	<b>15,798</b>	<b>2,354</b>	<b>2,378</b>	<b>(24)</b>
<b><u>Recharges</u></b>				
Premises Support	1,491	340	340	0
Transport Recharges	2,233	241	246	(5)
Departmental Support Services	9	0	0	0
Central Support Services	3,119	842	842	0
Asset Charges	3,052	0	0	0
HBC Support Costs Income	-375	-374	-374	0
<b>Net Total Recharges</b>	<b>9,529</b>	<b>1,049</b>	<b>1,054</b>	<b>(5)</b>
<b>Net Departmental Total</b>	<b>25,327</b>	<b>3,403</b>	<b>3,432</b>	<b>(29)</b>



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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,728	1,632	1,604	28
Other Premises	68	14	10	4
Supplies & Services	415	188	185	3
Aids & Adaptations	113	11	11	0
Transport	0	0	1	(1)
Food Provision	18	4	6	(2)
Other Agency	68	4	6	(2)
Capital Finance	1	0	0	0
Contribution to Complex Care Pool	18,041	1,914	1,903	11
<b>Total Expenditure</b>	<b>25,452</b>	<b>3,767</b>	<b>3,726</b>	<b>41</b>
<b><u>Income</u></b>				
Other Fees & Charges	-217	-54	-58	4
Reimbursements & Grant Income	-230	-6	-5	(1)
Transfer from Reserves	-526	0	0	0
Capital Salaries	-84	0	0	0
CCG Contribution to Service	-164	-36	-36	0
<b>Total Income</b>	<b>-1,221</b>	<b>-96</b>	<b>-99</b>	<b>3</b>
<b>Net Operational Expenditure</b>	<b>24,231</b>	<b>3,671</b>	<b>3,627</b>	<b>44</b>
<b><u>Recharges</u></b>				
Premises Support	373	106	106	0
Asset Charges	307	3	4	(1)
Central Support Services	2,447	589	589	0
Internal Recharge Income	-419	-3	0	(3)
Transport Recharges	56	14	9	5
<b>Net Total Recharges</b>	<b>2,764</b>	<b>709</b>	<b>708</b>	<b>1</b>
<b>Net Departmental Total</b>	<b>26,995</b>	<b>4,380</b>	<b>4,335</b>	<b>45</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend) £'000
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	6,584	1,605	1,595	10
Premises	194	59	62	(3)
Supplies & Services	2,213	497	494	3
Emergency Duty Team	103	0	0	0
Carers Breaks	262	37	39	(2)
Transport	170	43	44	(1)
Contracts & SLAs	245	49	31	18
Payments To Providers	3,863	801	799	2
Other Agency Costs	526	202	201	1
<b>Total Expenditure</b>	<b>14,160</b>	<b>3,293</b>	<b>3,265</b>	<b>28</b>
<b><u>Income</u></b>				
Sales & Rents Income	-161	-108	-112	4
Fees & Charges	-156	-39	-36	(3)
PCT Contribution To Service	-846	-130	-135	5
Reimbursements & Grant Income	-131	0	0	0
Transfer From Reserves	-245	0	0	0
<b>Total Income</b>	<b>-1,539</b>	<b>-277</b>	<b>-283</b>	<b>6</b>
<b>Net Operational Expenditure</b>	<b>12,621</b>	<b>3,016</b>	<b>2,982</b>	<b>34</b>
<b><u>Recharges</u></b>				
Premises Support	304	76	76	0
Central Support Services	2,410	451	451	0
Asset Charges	84	1	1	0
Internal Recharge Income	-1,891	0	0	0
<b>Net Total Recharges</b>	<b>907</b>	<b>528</b>	<b>528</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>13,528</b>	<b>3,544</b>	<b>3,510</b>	<b>34</b>

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

	Annual Budget	Budget To Date	Actual To Date	Variance To Date (overspend)
	£'000	£'000	£'000	£'000
<b><u>Expenditure</u></b>				
Employees	769	73	79	(6)
Interest Payments	5,006	153	153	0
Members Allowances	760	205	205	0
Supplies & Services	367	121	119	2
Contingency	1,200	0	0	0
Precepts & Levies	172	0	0	0
Capital Financing	2,286	0	0	0
Contribution to Reserves	1,200	0	0	0
Bank Charges	78	19	8	11
Audit Fees	203	0	-2	2
<b>Total Expenditure</b>	<b>12,041</b>	<b>571</b>	<b>562</b>	<b>9</b>
<b><u>Income</u></b>				
External Interest	-374	-21	-21	0
Grants	-2,891	-1,593	-1,593	0
Fees & Charges	-9	-2	-5	3
Reimbursements & Other Grants	-372	-139	-139	0
Contribution from Reserves	-1,000	0	0	0
<b>Total Income</b>	<b>-4,646</b>	<b>-1,755</b>	<b>-1,758</b>	<b>3</b>
<b>Net Controllable Expenditure</b>	<b>7,395</b>	<b>-1,184</b>	<b>-1,196</b>	<b>12</b>
<b><u>Recharges</u></b>				
Premises	8	2	2	0
Transport	3	1	1	0
Asset Charges	1	0	0	0
Support Services	2,535	413	413	0
Support Service Recharges	-22,212	-93	-93	0
<b>Net Total Recharges</b>	<b>-19,665</b>	<b>322</b>	<b>322</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>-12,270</b>	<b>-862</b>	<b>-874</b>	<b>12</b>

## APPENDIX 2

### Complex Care Pooled Budget Revenue Spending as at 30<sup>th</sup> June 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	2,792	444	439	5
Supplies & Services	1,889	250	252	(2)
Transport	5	1	0	1
Joint Equipment Store	487	8	8	0
Adult Care:				
Residential & Nursing Care	17,916	2,721	2,625	96
Domiciliary & Supported Living	9,257	1,513	1,558	(45)
Direct Payments	2,432	798	872	(74)
Block Contracts	181	0	0	0
Day Care	249	70	73	(3)
<b>Total Expenditure</b>	<b>35,208</b>	<b>5,805</b>	<b>5,827</b>	<b>(22)</b>
<b>Income</b>				
Residential & Nursing Income	-3,944	-647	-652	5
Community Care Income	-1,211	-233	-244	11
Direct Payments Income	-128	-29	-46	17
CCG Contribution to Pool	-12,627	-3,093	-3,093	0
Transfer from Reserves	-100	0	0	0
<b>Total Income</b>	<b>-18,010</b>	<b>-4,002</b>	<b>-4,035</b>	<b>33</b>
<b>Net Operational Expenditure</b>	<b>17,198</b>	<b>1,803</b>	<b>1,792</b>	<b>11</b>
<b><u>Recharges</u></b>				
Central Support Services	313	80	80	0
Premises Support	115	29	29	0
Internal Recharge	409	0	0	0
Transport Support	6	2	2	0
<b>Net Total Recharges</b>	<b>843</b>	<b>111</b>	<b>111</b>	<b>0</b>
<b>Net Departmental Total</b>	<b>18,041</b>	<b>1,914</b>	<b>1,903</b>	<b>11</b>

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

Directorate/Department	Actual Expenditure to Date £'000	2013/14 Cumulative Capital Allocation				Capital Allocation 2014/15 £'000	Capital Allocation 2015/16 £'000
		Quarter 1 £'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	2	3	5	0	0
Fire Compartmentation	0	0	5	10	20	0	0
Capital Repairs	160	160	250	1,000	1,379	0	0
Asbestos Management	5	5	6	8	10	0	0
Schools Access Initiative	3	3	50	75	113	0	0
Education Programme (General)	10	10	30	50	92	0	0
Short Breaks for Disabled Children	5	5	241	247	247	0	0
Basic Need Projects	0	0	0	0	1,161	0	0
School Modernisation Projects	18	18	150	350	648	0	0
Weston Primary School	0	0	15	18	18	0	0
Lunts Heath Primary School	115	115	126	134	134	0	0
St Bedes Infant School	0	0	0	116	116	0	0
St Bedes Junior School	101	101	348	348	366	0	0
Weston Point Basic Need	54	55	60	70	78	0	0
Ashley School	3	3	27	302	500	0	0
Early Education for 2 Year Olds	0	0	0	0	356	0	0
Wade Deacon High School (BSF)	1,143	1,143	1,200	1,300	1,423	0	0
The Grange (BSF)	2,512	2,512	3,750	5,000	5,841	0	0
Wade Deacon ICT	792	792	1,000	1,200	1,465	0	0
The Grange ICT	792	792	1,000	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 1 £'000	Quarter 2 £'000	Quarter 3 £'000	Quarter 4 £'000		
<b>Employment, Economic Regeneration &amp; Business Development</b>							
Castlefields Regeneration	15	50	413	620	827	0	0
3MG	1,531	1,424	2,848	4,271	5,695	0	0
Widnes Waterfront	0	0	244	366	488	0	0
The Hive	88	108	107	160	214	0	0
Decontamination of Land	28	39	78	117	155	0	0
Daresbury SciTech Scheme	386	400	1,968	2,953	3,937	0	0
Queens Arms – Moore Lane	2	2	35	52	69	0	0
HBT Bus Park	71	71	71	71	71	0	0
Former Fairfield Site - Demolition	1	1	225	338	450	0	0
Former Fairfield Site – Contingency	0	0	25	38	50	0	0
Disability Discrimination Act	15	15	75	113	150	300	300
<b>Total Children &amp; Enterprise</b>	<b>7,851</b>	<b>7,825</b>	<b>14,349</b>	<b>20,530</b>	<b>27,543</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 1 £'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	277	277	550	825	1,100	1,100	1,100
<b>Policy, Planning &amp; Transportation</b>							
<b>Local Transport Plan</b>							
Silver Jubilee Bridge Maintenance	360	360	1,152	1,729	2,305	2,029	4,990
Bridge & Highway Maintenance	406	406	1,235	1,852	2,470	1,816	0
Integrated Transport & Network Management	24	24	362	544	725	1,020	0
Street Lighting – Structural Maintenance	0	0	53	79	105	200	200
Surface Water Management	0	0	107	160	214	0	0
Local Pinch Point Fund Programme – Daresbury Expressway	0	0	903	1,354	1,805	589	0
<b>Mersey Gateway</b>							
Early Land Acquisition	3,083	3,083	11,778	18,428	23,046	5,505	1,469
Development Costs	95	95	400	1,400	3,500	0	0
<b>Other</b>							
Risk Management	0	0	59	88	117	120	120
Mid-Mersey Local Sustainable Transport	5	5	75	112	150	270	0
Fleet Replacements	0	0	475	713	950	300	300
<b>Total Policy &amp; Resources</b>	<b>4,250</b>	<b>4,250</b>	<b>17,149</b>	<b>27,284</b>	<b>36,487</b>	<b>12,949</b>	<b>8,179</b>

Directorate/Department	Actual Expenditure to Date  £'000	2013/14 Cumulative Capital Allocation				Capital Allocation 2014/15  £'000	Capital Allocation 2015/16  £'000
		Quarter 1  £'000	Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>Communities Directorate</b>							
<b>Community Dept</b>							
Stadium Minor Works	0	0	15	23	30	30	30
Children's Playground Equipment	1	1	41	61	81	65	65
Landfill Tax Credit Schemes	3	3	170	255	340	340	340
Arley Drive	0	6	33	50	66	0	0
Crow Wood Park	0	3	6	9	12	0	0
Open Spaces Scheme	22	22	25	38	51	0	0
Runcorn Cemetery Extension	0	0	5	7	9	0	0
Widnes Crematorium Cremators	0	0	175	263	350	0	0
Runcorn Busway Works for Gas Powered Buses	30	30	30	30	30	0	0
Litter Bins	0	0	10	15	20	20	20
<b>Commissioning &amp; Complex Care</b>							
Grants for Disabled Facilities	69	146	292	438	584	0	0
Energy Promotion	0	0	3	4	6	0	0
Joint Funding RSL Adaptations	31	87	175	262	350	0	0
Stairlifts	26	62	125	187	250	0	0
Choice Based Lettings	1	2	4	5	7	0	0
Bungalows at Halton Lodge	0	0	200	300	400	0	0
Bredon Respite Unit	0	0	6	10	13	0	0
Section 256 Grant	0	0	31	47	63	0	0
Community Capacity Grant	0	0	172	258	344	351	0
<b>Total Communities Directorate</b>	<b>183</b>	<b>362</b>	<b>1,518</b>	<b>2,262</b>	<b>3,006</b>	<b>806</b>	<b>455</b>



Directorate/Department	Actual Expenditure to Date  £'000	2013/14 Cumulative Capital Allocation				Capital Allocation 2014/15  £'000	Capital Allocation 2015/16  £'000
		Quarter 1  £'000	Quarter 2  £'000	Quarter 3  £'000	Quarter 4  £'000		
<b>TOTAL CAPITAL PROGRAMME</b>	<b>12,284</b>	<b>12,437</b>	<b>33,016</b>	<b>50,076</b>	<b>67,036</b>	<b>14,055</b>	<b>8,934</b>
Slippage (20%)					-13,407	-2,811	-1,787
						13,407	2,811
<b>TOTAL</b>	<b>12,284</b>	<b>12,437</b>	<b>33,016</b>	<b>50,076</b>	<b>53,629</b>	<b>24,651</b>	<b>9,958</b>