



Date of Meeting	26 <sup>th</sup> May 2020
Portfolio	Leader of the Council and Cabinet Member for Finance
Report Author	Stuart Smith (Resources Directorate)
Public/Private Document	Public

## Finance Outturn Report 2019/20

### Executive Summary

To inform Cabinet and the Corporate Overview and Scrutiny Committee of the Council's final outturn position as at the end of 2019/20.

1.1 The Finance Outturn Report contains detail of the following:

- The final Revenue outturn is a breakeven position, this incorporates a net contribution from the Equalisation Reserve.
- An update on the Health & Social Care Pool Fund.
- The year end Corporate Debt position.
- Capital expenditure of £59.426m, after re-phasing of £48.309m and budget returns of £3.526m.

### Recommendation

- 2.1 Cabinet notes the final 2019/20 outturn positions for Revenue, Capital and Corporate Debt as at the end of 2019/20.
- 2.2 Cabinet notes the summary of 2019/20 Equalisation Reserve movements detailed in 4.1.1.
- 2.3 Cabinet approves the contribution to Equalisation Reserve detailed in 4.1.2.
- 2.4 Cabinet notes the Budget Carry Forward requests and members endorse the exception detailed in 4.1.3.
- 2.5 Cabinet notes the final Health & Social Care Pool Budget position as detailed in section 4.2.
- 2.6 Cabinet notes the net Capital budget increase of £6.980m shown in section 4.4.1.
- 2.7 Cabinet notes the Capital re-phasing of £48.309m detailed in section 4.4.2.
- 2.8 Cabinet approves capital budget switch request detailed in 4.4.3

2.9 Cabinet notes the return of £3.526m of Capital funding detailed in 4.4.4.

### Reason for Recommendation

3.1 Cabinet Members should be kept updated on the financial position of the authority, as effective budget management is critical to ensuring financial resources are spent in line with the budget and are targeted towards the Council's priorities.

This report focuses on the final position as at the end 2019/20.

### Key Points for Consideration

#### 4.1 Revenue Budget 2019/20

4.1.1. The budget set by Budget Council on 28<sup>th</sup> February 2019 was £216.221m.

The Revenue Budget is £223.598m as at the end of March 2020 with detail of the changes following:

Approved by	When	Reason for change	Amount (£m)
Budget Council	Feb-19	Approved budget	216.221
	Jul-19	Reduction in S31 relief	(0.600)
	Mar-20	Covid-19	7.500
	Mar-20	DFE - additional grant	0.012
	Mar-20	Section 31 Grant adjustment	0.438
	Mar-20	Income adjustment Renewable Energy 2018/19	0.027
<b>GRAND TOTAL</b>			<b>223.598</b>

Please see Appendix A for details of budget allocations.

#### Equalisation Reserve

During 2019/20 a number of allocations have been made to / from the Equalisation Reserve. The table below summarises these movements.

Area	To/From	Amount	Narrative
Health & Social Care Contribution	From	(£6.5m)	Allocations of £5.9m and £0.6m
Year end transactions:			
GMCA Refund	To	£2.7m	In relation to Waste Disposal Levy
Finance Control In-year Saving	To	£2.0m	See 4.1.2
General Services Overspend	From	(£1.4m)	Key variances detailed in 4.1.2
<b>Total</b>	<b>To</b>	<b>£3.3m</b>	<b>Net year end transactions</b>
<b>TOTAL</b>	<b>From</b>	<b>(£3.2m)</b>	<b>Net contribution from Equalisation Reserve</b>

4.1.2 The final outturn is a breakeven position, which incorporates the Equalisation contributions noted in the table above.

Cabinet are asked to note that the balance of £3.331m will be transferred to the Equalisation Reserve as detailed in Appendix A.

4.1.3 Budget Carry Forwards from Services totalling £2.102m have been agreed by the Leader/Cabinet Member in consultation with the Chief Finance Officer and the Leadership Team.

Directorate	Automatic Budget Carry Forwards £000's	Specific Budget Carry Forwards £000's	Total Budget Carry Forwards £000's
Adults		723	723
Childrens	330	44	374
Neighbourhoods	429	428	857
Resources	64	84	148
<b>Total Budget Carry Forwards</b>	<b>823</b>	<b>1,279</b>	<b>2,102</b>

Children's Services carry forward is outside the policy however due to exceptional circumstances relating to the impact of COVID-19 the Service were unable to complete scheduled works and have requested the carry forward.

Automatic carry forwards are predominantly where funding had been provided for specific reasons and that requirement will continue in the following year.

Specific carry forwards are subject to review and approval by the Cabinet Member for Finance in consultation with the Chief Finance Officer and Leadership Team.

4.1.4 The variations to controllable budget > £0.250k, by service, are:

Adult Care: £1.856m overspend offset by an increased contribution from the Health & Social Care Pooled Budget

The Adult Care service is experiencing financial pressures from the number and costs of care packages for service users. There is a further pressure from the provision of statutory Deprivation of Liberty Safeguards assessments. These pressures are partially mitigated by in-year savings from staff turnover and vacancies.

The pressure of £1.856m for Adult Care budgets in 2019/20 has been wholly met by an additional contribution from the Health & Social Care pooled budget.

Children's Services - £5.007m overspend with £3.235m being apportioned to the Dedicated Schools Grant Reserve relating to Special Educational Needs and Disability (SEND)

The final position for Children's Services for 2019/20 is a £5.007m overspend which relates mainly to External Residential Placements and DSG pressures within the High Needs Block.

£2.499m is attributable to a continued reliance on external placements, which is the impact of the 2018/19 growth in this area. Throughout 2019/20 there has been a net reduction of 33 cared for children and 66 child protection plans. This pressures was offset by £0.618m by an underspends in Sure Start, Schools Support and Youth Service.

There is a significant overspend of £3.235m on the High Needs dedicated school grant (DSG). The overspend is in relation to a continued rise in the number of children with education health care plans and children requiring SEND support. The growth in numbers is not unique to Rochdale; this is a national trend with the majority of Local Authorities now having significant deficits on their High Needs DSG. This overspend is funded via the DSG reserve, however noting this results in a negative reserve position. As the deficit is greater than 1% of the total DSG the LA is now required to submit a DSG recovery plan to the Department for Education in June 2020.

Neighbourhoods - £0.485m In-Year Saving

The Neighbourhoods Directorate is reporting an in-year saving of £0.485m. This reflects savings arising from reduction in staffing and provision costs in Facilities Management trading accounts, lower than anticipated costs on borrowing within Environmental Management following rephasing of capital schemes, in-year savings in relation to uncommitted Township funds and over achievement of income targets for various areas during the financial year 2019/20.

Financial Control - £4.695m In-Year Saving

£2.740m of the balance related to the GMCA refund. £1.955m relates to interest savings that are due to the borrowing requirement being funded through internal borrowing with nil cost and the reduction in capital expenditure.

4.1.5 Appendix B provides detail of the current Revenue position for each Directorate.

4.1.6 Budget Pressures

The Budget Pressure Fund for 2019/20 is £0.614m, of this £0.138m has been returned from previously allocated budget for the following:

- £0.015m ongoing funding for Cyber Insurance costs which will now be incurred in 2020/21.
- £0.035m one-off funding for the Legal Case Management system which will now be incurred in 2020/21
- £0.028m one-off funding for Me Learning which will now be incurred in 2020/21.
- £0.060m one-off funding for Elections which will not be incurred and the budget is available for future pressures.

There have been no requests for budget pressure funding in this period. The balance of £0.614m, £0.328m ongoing and £0.286m one-off, will roll forward into 2019/20.

### Transformation Fund

The table below provides a summary of projects which have received funds in 2019/20.

Directorate	Directorate Area	Title	2019/20 £000s
ADULT CARE	COMMISSIONING	Accommodation Strategy	96.2
CHILDRENS SERVICES	SAFEGUARDING CHILDREN MANAGER	CSC Safeguarding Unit	<b>880.1</b>
ECONOMY	PLANNING AND BUILDING CONTROL	Strategic Core budget & development officer (year 1)	<b>136.0</b>
ECONOMY	ESTATES AND ASSET MANAGEMENT	One Public Estate /GMCA - Integration Mgr & Support Officer	63.7
NEIGHBOURHOODS	STRATEGIC HOUSING	Accelerated Housing (years 1 -2)	103.8
NEIGHBOURHOODS	ICT SERVICE	Place Based Asset	140.0
NEIGHBOURHOODS	PLACE BASED	Integrated Place team	364.9
NEIGHBOURHOODS	PUBLIC PROTECTION	Licensing staffing change - increased income	43.0
NEIGHBOURHOODS	STRATEGIC HOUSING	Homelessness transformation	302.0
RESOURCES	LEGAL SERVICES	Council property title and marketing project (Creation of 2 FTE Post for 24 months) Year 1	38.0
RESOURCES	REVENUES AND BENEFITS	Oxygen Project	77.0
RESOURCES	OTHER MANAGED BUDGETS	Stepping up approach to transformation	55.0
RESOURCES	HUMAN RESOURCES	Payroll Transformation	60.0
			<b>2,359.6</b>

Each of the projects aim to deliver and enable transformation and reform activity which as well as achieving wider objectives aim to deliver financial savings, or increased efficiency and effectiveness of service delivery. Members will receive updates on the projects detailed above, quarterly during 2020/21.

## 4.2 Health & Social Care Pool Fund

As at the end of March 2020 the gap in the Pool Fund for 2019/20 is £0.621m. This relates to increased demand pressures in the Adult Care Service. The Council has funded this pressure, and this results in a balanced Health & Social Care Pool Fund for 2019/20.

It is expected that both partners will address this overspend with additional contributions and therefore the Council's 20/21 contribution will be adjusted to reflect the CCG's share.

Further details of the final 2019/20 position can be found in Appendix C.

## 4.3 Corporate Debt

The Council has a responsibility to collect income due and to recover outstanding debts owed. There are three main types of income which are owed to the Council: Council Tax, Business Rates and sundry debts. Sundry debts include:

Fees and charges raised as invoices by all Directorates of the Council, for services provided.

Housing Benefit overpayments which occur as a result of a change in entitlement to benefit.

At the end of March 2020 the total outstanding sundry debt is £13.553m, increasing by £2.138m from the November 2019 level.

<b>Summary of Sundry Debt as at March 2020</b>	<b>Totals (£m)</b>
Balance of debt carried forward from 2018/19	10.950
Invoices raised less credit notes	81.621
Payments/adjustments	(78.357)
Write offs	(0.661)
<b>Balance as at March 2020</b>	<b>13.553</b>
<b>Breakdown of outstanding balance</b>	
Fees and charges	8.469
Housing Benefit overpayments	5.084
<b>Balance as at November 2019</b>	<b>11.415</b>
Increase/(Reduction)	2.138

The fees and charges raised in March, particularly those issued late in March, added a significant amount to the debt outstanding which could not yet have recovery action started.

For the year ending March 2020, £10.921m of Adult Care residential invoices had been raised and £10.074m recovered.

Please see appendix D for further details

#### 4.4 Capital Budget 2019/20

The 2019/20 Capital Budget is £59.426m. The table below shows a summary of the movements:

	2019/20	2020/21	2021/22
	£m	£m	£m
<b>CAPITAL BUDGET AT JANUARY 2020</b>	<b>104.281</b>	<b>91.716</b>	<b>26.430</b>
Capital Budget Increases	6.980		
Rephasing Requested to end of March 2020	(48.309)	48.309	
Capital Underspends - Budget returns	(3.526)		
<b>FINAL CAPITAL OUTTURN 2019/20</b>	<b>59.426</b>	<b>140.025</b>	<b>26.430</b>

#### Capital Budget Changes

Budget changes relate predominantly to the allocation of specific capital grants or contributions which are required to fund actual spend on the associated scheme.

##### 4.1 Capital Budget Increases

Details of the £6.980m budget changes are listed below:

Directorate	Funding Method	Amount	Reason
Adult Services	External Grant	£0.308m	Budget updated to reflect final Disabled Facilities Grant allocation and contribution from a Housing Association
Children's Services	Revenue contribution to capital (RCCO)	£4.488m	Contribution from Schools applied to various schemes
Children's Services	Invest to Save	£0.005m	Salix energy saving schemes in Children's services
Economy	External Grant	£0.581m	Grant funding applied to various schemes
Economy	Revenue contribution to capital (RCCO)	£0.058m	Revenue contributions used to fund PFI scheme
Neighbourhoods	External Grant	£1.540m	Grant funding applied to various schemes

##### 4.4.2 Capital Re-phasing

A small number of capital schemes are reactive and can only spend based on the availability in the wider market. For this reason these schemes are treated differently from a re-phase perspective with the budget rolled into the following financial year.

The schemes total £34.536m and are detail below

Directorate	Scheme	Amount
Economy	Property Growth Fund	£30.584m
Economy	Asset Development Fund	£2.713m
Neighbourhoods	Compulsory Purchase Order Programme	£1.239m

Details of the remaining £13.772m Capital Re-phasing requests approved by the Chief Finance Officer are summarised below:

Directorate	Scheme	Amount	Reason
Adult Care	Better Care Funding	£0.563m	Re-phased to support the Locality Transformation Plan.
Adult Care	Disabled Facilities Grant	£0.073m	Re-phased as spend has not occurred in 2019/20. £0.200m of additional budget from capital reserves to fund the demand in adaptations has not been fully spent in 2019/20 as a result of good financial management and reduced spend in March due to Covid-19.
Children's Services	Devolved Formula Capital	£0.799m	Re-phased which is for 45 schools who are re-phasing into 2020/21.
Children's Services	Schools Capital Condition	(£0.033m)	Previously re-phased budget is being brought back to cover final expenditure in 2019/20
Children's Services	Schools Access	£0.001m	Re-phased into 2020/21 to contribute to the provision of access to schools for disabled children.
Children's Services	New Place Planning	£1.421m	Re-phased into 2020/21 for schemes which are underway.
Economy	Town Centre Schemes.	£1.087m	Scheme continuing into 2020/21
Economy	Various Schemes	£0.260m	Scheme continuing into 2020/21
Economy	Various Schemes	(£0.088m)	Reversed to cover the final costs in 2019/20 as detailed in the Economy and Town Centres service pro-forma.
Neighbourhoods	Accelerated Housing scheme	£1.955m	Scheme continuing into 2020/21
Neighbourhoods	Highways Investment programme	£0.813m	Scheme continuing into 2020/21
Neighbourhoods	Coroners Service accommodation	£0.521m	Scheme continuing into 2020/21



Neighbourhoods	J19 Feasibility	£0.433m	Scheme continuing into 2020/21
Neighbourhoods	Townships Highways scheme.	£0.419m	Scheme continuing into 2020/21
Neighbourhoods	Vehicle Replacement Programme	£0.400m	Delays in the procurement of vehicles
Neighbourhoods	Asset Management Group.	£0.300m	Scheme continuing into 2020/21
Neighbourhoods	Additional Highways funding	£0.219m	Scheme continuing into 2020/21
Neighbourhoods	Section 106 Environmental Management.	£0.214m	Scheme continuing into 2020/21
Neighbourhoods	Various	£1.288m	Various capital schemes with rephasing of less than £0.200m
Neighbourhoods	Housing Standards Fund	(£0.236m)	Bring forward budget from 2020/21
Neighbourhoods	Bowlee Free School	(£0.006m)	Small spend in 2019/20
Resources	Manchester Airport	£1.870m	Re-phased due to delays with Legal documentation which have been completed in 2020/21
Resources	Investment Fund	£1.500m	Re-phased to 2020/21.

Members are asked to note that Neighbourhoods Service Housing Standards scheme has progressed ahead of schedule resulting in an over spend of £0.236m. This budget will be brought back from the approved 2020/21 allocation.

#### 4.4.3 Capital Budget Switches

##### Adults:

- £0.031m of Better Care Funding is requested to be switched to other schemes which have incurred limited expenditure in 2019/20.

#### 4.4.4 Capital Underspends

The following services are reporting underspends on completed capital projects:

##### Neighbourhoods:

- £0.026m of borrowing budget has not been utilised on the Waste Bin Replacement programme and will be returned.

##### Resources:

- £3.500m of RCCO budget will not be used in 2019/20 for the Investment Fund, this has been reviewed as part of the 2020/23 Capital Programme process.

#### 4.4.5 2019/20 Summary

The table below contains a summary of the full year capital activity, broken down by funding source

The 2019/20 capital spend is £59.426m.

The total capital budget was £144.594m (incorporating in-year increases), resulting in a variance of £85.168m. The breakdown is detailed below;

Reason	Amount	Council Funded	Externally Funded
Approved Re-phasing from prior periods	<b>£33.334m</b>	£18.167m	£15.167m
Underspend relating to projects ending or to fund 2021/22 Capital Programme	<b>£3.526m</b>	£3.526m	-
Property Growth Fund, Asset Development Fund & Compulsory Purchase Orders	<b>£34.536m</b>	£34.536m	-
Requested re-phasing	<b>£13.772m</b>	£10.550m	£3.222m
<b>TOTAL</b>	<b>£85.168m</b>	<b>£66.779m</b>	<b>£18.389m</b>

Appendix E provides details of the Capital budget position for each Directorate and a graph showing the Capital Forecast Spend for all Services.

#### 4.4.6 Capital Receipts

The following table shows the movements in the Capital Receipts Reserve during 2019/20, and provisionally for 2020/21 to 2022/23:

Description	2019/20	2020/21	2021/22
	£m	£m	£m
Capital Receipts balance as at 1st April 2019	10.187	11.120	0.639
Use of Capital Receipts to fund 2019/20 Capital Programme, including prior year schemes rephased into 2019/20	(1.287)	-	-
Use of Capital Receipts to fund provisional 2020/21 and 2021/22 Capital Programmes, and 2019/20 rephasing into future years	-	(7.660)	(1.039)
Earmarked use of receipts to fund other future commitments	0.000	(5.816)	(0.100)
Capital Receipts income	2.220	2.995	0.500
<b>Forecast uncommitted Capital Receipts balance as at 31st March 2020</b>	<b>11.120</b>	<b>0.639</b>	<b>0.000</b>

The forecast uncommitted Capital Receipts Reserve balance as at the end of 2021/22 is nil.

#### 4.5 Treasury Management Update

The final position for Treasury Management will now be reported in the first 2020/21 Finance Update report at July Cabinet. This is due to delays caused by issues around Covid-19.

#### 4.6 Alternatives considered

Not reporting on financial performance puts at risk the achievement of the Council's Medium Term Financial Plan. Effective budget management is critical to ensuring financial resources are spent in line with the budget and are targeted towards the Council's priorities. Monitoring enables the early identification of variations against the plan and facilitates timely corrective action.

#### Costs and Budget Summary

5. See Appendices A, B, C, D and E which provide an overview of budgets for Revenue, Corporate Debt, Health & Social Care Pool Fund and Capital detailed in section 4.

#### Risk and Policy Implications

6. There are no major legal implications arising as a result of this report except to note that debts that are recoverable can be enforced by court action in accordance with the court procedure rules.

#### Consultation

7. All services engage with the production of the service based financial information within this report. The Leadership Team, the Leader and Opposition Portfolio holder for Finance have been informed of the 2019/20 financial position of the Council and its implications for future years. The report will be presented to the Corporate Overview and Scrutiny on 22nd June 2020.

#### Background Papers

#### Place of Inspection

- |  |                       |
|--|-----------------------|
| 8. For further information about this report or access to any background papers contact Stuart Smith | No1 Riverside Floor 2 |
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#### For Further Information Contact:

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## APPENDIX A

Directorate/ Detail	Budget Council	Virements/ Contingency	Current Budget	Service and Corporate Uncontrollables	Final Controllable Approved Net Budget	Outturn	In Year Saving/ (Overspend)	Transfer Budget (to)/from Reserve	Previous Monitoring Report P10	Movement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	£'000	£'000	£'000	£'000	£'000	£000	£'000	£'000	£'000	£000
Adult Care	15,415	5,111	20,526	6,865	13,661	13,661	-	0	-	-
Children's	21,585	(1,870)	19,715	18,911	804	2,576	(1,772)	1,772	(2,415)	643
Economy	15,993	2,410	18,403	2,496	15,907	15,993	(86)	86	(160)	74
Neighbourhoods	52,413	4,738	57,151	9,744	47,407	46,922	485	(485)	1,391	(906)
Public Health and Wellbeing	8,206	1,022	9,228	2,252	6,976	6,967	9	(9)	-	9
Resources	8,222	(1,337)	6,885	(4,303)	11,188	11,188	0	0	84	(84)
<b>TOTAL GENERAL SERVICES SPENDING</b>	<b>121,834</b>	<b>10,074</b>	<b>131,908</b>	<b>35,965</b>	<b>95,943</b>	<b>97,307</b>	<b>(1,364)</b>	<b>1,364</b>	<b>(1,100)</b>	<b>(264)</b>
Integrated Pool Budget Contribution	87,159	9,794	96,953	-	96,953	96,953	0	0	(823)	823
<b>TOTAL POOLED BUDGETS</b>	<b>87,159</b>	<b>9,794</b>	<b>96,953</b>	<b>-</b>	<b>96,953</b>	<b>96,953</b>	<b>-</b>	<b>0</b>	<b>(823)</b>	<b>823</b>
Finance Control: Corporately Held Budgets	1,399	(5,593)	(4,194)	(33,401)	29,207	24,512	4,695	(4,695)	4,286	409
Finance Control: Transformation Fund	4,703	180	4,883	-	4,883	4,883	-	0	-	0
Transfer to Equalisation Reserve	-	(3,331)	(3,331)	-	(3,331)	(3,331)	-	3,331	(2,363)	(968)
Dedicated School Grant Reserve	-	(3,235)	(3,235)	-	(3,235)	(3,235)	-	0	-	-
Finance Control: Budget Pressures	1,126	(512)	614	-	614	614	-	0	-	-
<b>TOTAL FINANCE CONTROL SPENDING</b>	<b>7,228</b>	<b>(12,491)</b>	<b>(5,263)</b>	<b>(33,401)</b>	<b>28,138</b>	<b>23,443</b>	<b>4,695</b>	<b>(1,364)</b>	<b>1,923</b>	<b>(559)</b>
<b>NET EXPENDITURE REQUIREMENTS</b>	<b>216,221</b>	<b>7,377</b>	<b>223,598</b>	<b>2,564</b>	<b>221,034</b>	<b>217,703</b>	<b>3,331</b>	<b>0</b>	<b>0</b>	<b>0</b>

## APPENDIX B

### REVENUE FINANCIAL MANAGEMENT STATEMENT AS AT END OF MARCH 2020

Service:

**ADULT CARE DIRECTORATE**

Overall Risk Rating:

**LOW**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Fixing Council £'000	Current Approved Expenditure Budget £'000	Current Approved Income Budget £'000	Current Budget £'000	Final Spend 19/20 £'000	Variation - Forecast spend to Current Budget £'000	Change from Previous Report £'000
<b>CONTROLLABLE BUDGETS</b>								
Management	GREEN	12,348	13,522	(4,909)	8,613	8,621	(8)	(19)
Neighbourhoods	RED	25,450	72,208	(33,317)	38,891	38,934	(43)	918
Boroughwide Services	RED	14,747	6,125	(3,667)	2,458	2,759	(301)	288
In House Provider Services	GREEN	636	3,286	(2,010)	1,276	1,025	251	58
Governance Business Support & Home Improvement Agency	GREEN	931	2,489	(1,231)	1,258	1,055	203	(2)
Greater Manchester Health & Social Care Transformation Fund	GREEN	0	2,754	(1,596)	1,158	1,154	4	4
Commissioning	GREEN	2,511	3,564	(1,029)	2,535	2,460	75	(6)
Statutory Functions	AMBER	552	659	(24)	635	816	(181)	(8)
<b>SUB TOTAL</b>		<b>57,175</b>	<b>104,607</b>	<b>(47,783)</b>	<b>56,824</b>	<b>56,824</b>	<b>0</b>	<b>1,233</b>
Contribution from Pooled Budget	GREEN	(44,882)	0	(43,163)	(43,163)	(43,163)	0	(1,233)
<b>REVISED SUB TOTAL</b>		<b>12,293</b>	<b>104,607</b>	<b>(90,946)</b>	<b>13,661</b>	<b>13,661</b>	<b>0</b>	<b>0</b>
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	2,966	8,644	(1,779)	6,865	6,865	0	0
<b>SUB TOTAL</b>		<b>2,966</b>	<b>8,644</b>	<b>(1,779)</b>	<b>6,865</b>	<b>6,865</b>	<b>0</b>	<b>0</b>
<b>TOTAL SERVICE BUDGET</b>		<b>15,259</b>	<b>113,251</b>	<b>(92,725)</b>	<b>20,526</b>	<b>20,526</b>	<b>0</b>	<b>0</b>
<b>Brief Explanation of Major Variances</b>								
<b>Management :-</b> Minor Variations								(8)
<b>Neighbourhoods:-</b> Pressure from the number and costs of care packages, exceeding the available budget, including the effect of purchasing an additional day of care as 2019/20 is a leap year. This is partially mitigated by savings due to staff turnover and vacancies. The overall Service overspend position of £1,856k has been met by an additional contribution from the Health and Social Care Pooled Budget.								(43)
<b>Boroughwide Services:-</b> Pressure from the number and costs of care packages, exceeding the available budget, including the effect of purchasing an additional day of care as 2019/20 is a leap year. This is partially mitigated by savings due to staff turnover and vacancies								(301)
<b>In House Provider Services:-</b> In-year savings resulting from staff turnover and vacancies								251
<b>Governance Business Support &amp; Home Improvement Agency :-</b> In-year savings resulting from staff turnover and vacancies								203
<b>Gtr Manchester Health &amp; Social Care Transformation Fund:-</b> Minor Variations								4
<b>Commissioning:-</b> In-year savings resulting from staff turnover and vacancies								75
<b>Statutory Functions:-</b> Pressure from the costs of provision of Deprivation of Liberty Safeguards assessments								(181)
<b>TOTAL</b>								<b>0</b>
<b>Financial Management Update</b>								
The Adult Care service is experiencing financial pressures from the number and costs of care packages for service users. There is a further pressure from the provision of statutory Deprivation of Liberty Safeguards assessments. These pressures are partially mitigated by in-year savings from staff turnover and vacancies. The remaining net pressure of £1.856m for Adult Care budgets in 2019/20 has been wholly met by an additional contribution from the Health & Social Care pooled budget.								

**REVENUE FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:  
Overall Risk Rating:

**CHILDREN'S DIRECTORATE  
HIGH**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Council	Current Approved Expenditure Budget	Current Approved Income Budget	Current Approved Net Budget	Final Spend 2019/20	Variation - Forecast spend to Current Budget	Change from Previous Report
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>CONTROLLABLE BUDGETS</b>								
First Response	RED	1,741	2,111	0	2,111	2,111	0	0
Cared for Children	RED	22,149	24,445	(1,250)	23,195	25,694	(2,499)	266
Safeguarding Children Unit	AMBER	781	1,079	(233)	846	846	0	0
Youth Offending Team	AMBER	220	1,761	(1,126)	635	635	0	0
Child Protection & Care Proceedings	RED	2,077	2,037	0	2,037	2,037	0	0
Advice and Screening	RED	330	544	(171)	373	373	0	0
Practice Improvement	GREEN	2,078	2,256	(381)	1,875	1,875	0	0
Sure Start	GREEN	3,460	21,640	(17,933)	3,707	3,588	119	27
School Support	GREEN	1,460	19,257	(23,244)	(3,987)	(4,292)	305	247
Special Educational Needs and Disability	AMBER	5,583	22,899	(16,020)	6,879	10,005	(3,126)	947
Youth Service	GREEN	45	1,360	(1,152)	208	14	194	59
Management and Administration	GREEN	(120)	2,541	(979)	1,562	1,562	0	0
Funding Allocated to Schools	GREEN	0	197,949	(200,933)	(2,984)	(2,984)	0	0
Dedicated Schools Grant (DSG)	GREEN	0	0	2,161	2,161	2,161	0	0
Early Help	GREEN	405	1,437	(833)	604	604	0	0
<b>SUB TOTAL</b>		<b>40,209</b>	<b>301,316</b>	<b>(262,094)</b>	<b>39,222</b>	<b>44,229</b>	<b>(5,007)</b>	<b>1,546</b>
Contribution from Pooled Budget		(36,698)	0	(41,653)	(41,653)	(41,653)	0	0
Contribution from DSG Reserve		0	4,030	0	3,235	0	3,235	(903)
<b>REVISED SUB TOTAL</b>		<b>3,511</b>	<b>305,346</b>	<b>(303,747)</b>	<b>804</b>	<b>2,576</b>	<b>(1,772)</b>	<b>1,546</b>

		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	21,585	25,289	(6,378)	18,911	18,911	0	0
<b>SUB TOTAL</b>		<b>21,585</b>	<b>25,289</b>	<b>(6,378)</b>	<b>18,911</b>	<b>18,911</b>	<b>0</b>	<b>0</b>

<b>TOTAL SERVICE BUDGET</b>		<b>25,096</b>	<b>330,635</b>	<b>(310,125)</b>	<b>19,715</b>	<b>21,487</b>	<b>(1,772)</b>	<b>1,546</b>
Transfer (to)/from Equalisation Reserve		0		(1,772)	1,772	0	1,772	1,772
<b>REVISED SERVICE TOTAL</b>		<b>25,096</b>	<b>330,635</b>	<b>(311,897)</b>	<b>21,487</b>	<b>21,487</b>	<b>0</b>	<b>3,318</b>

**Brief Explanation of Major Variances**

£'000

<b>Cared for Children:-</b> The pressure is due to a continued reliance on high cost external residential placements.	(2,499)
<b>Sure Start:-</b> Underspends in relation to vacant posts, premises and maintenance.	119
<b>School Support:-</b> Overachievement of income on Personnel and Governors Service and underspends on bus passes and salaries re vacant posts.	305
<b>Special Educational Needs and Disability (SEND):-</b> Dedicated School Grant pressure on the High needs block of £3.235m, this is attributable to a significant rise in the numbers of children with an Education Health Care Plan (EHCP's) throughout 2019/20. There is also an underspend of £109k on salaries related to none DSG funded posts.	(3,126)
<b>Youth Service:-</b> Savings in relation to salary and activity underspends.	194
<b>Contribution from DSG Reserve:-</b> Negative reserve to be repaid by future DSG funding specifically from the High Needs Block.	3,235
<b>TOTAL</b>	<b>(1,772)</b>

**Financial Management Update**

The final position for children's services for 2019/20 is a £5.007m overspend.

£2.499m is attributable to a continued reliance on external placements, which is the impact of the 2018/19 growth in this area. Throughout 2019/20 there has been a steady net reduction of 33 cared for children and 66 child protection plans.

There is a significant overspend of £3.235m on the High Needs dedicated school grant (DSG). The overspend is in relation to a continued rise in the number of children with education health care plans and children requiring SEND support. The growth in numbers is not unique to Rochdale, this is a national trend with the majority of Local Authorities now having significant deficits on their High Needs DSG. As the deficit is greater than 1% of the total DSG the LA is now required to submit a DSG recovery plan to the Department for Education in June 2020.

**REVENUE FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:  
Overall Risk Rating:

**ECONOMY DIRECTORATE  
LOW**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Fixing Council £'000	Current Approved Expenditure Budget £'000	Current Approved Income Budget £'000	Current Approved Net Budget £'000	Final Spend 2019/20 £'000	Variation - Forecast spend to Current Budget £'000	Change from Previous Report £'000
<b>CONTROLLABLE BUDGETS</b>								
Planning and Building Control	RED	537	2,811	(2,196)	<b>615</b>	727	(112)	48
Passenger Transport Levy	GREEN	15,281	14,633	0	<b>14,633</b>	14,633	0	0
Economic Development	GREEN	1,074	2,238	(860)	<b>1,378</b>	1,491	(113)	(113)
Properties	GREEN	9	2,520	(2,333)	<b>187</b>	48	139	139
Asset Rationalisation	RED	(18)	17	0	<b>17</b>	17	0	0
Property Growth Fund	AMBER	(1,471)	2,149	(3,072)	<b>(923)</b>	(923)	0	0
<b>SUB TOTAL</b>		<b>15,412</b>	<b>24,368</b>	<b>(8,461)</b>	<b>15,907</b>	<b>15,993</b>	<b>(86)</b>	<b>74</b>

		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	581	3,353	(857)	<b>2,496</b>	2,496	0	0
<b>SUB TOTAL</b>		<b>581</b>	<b>3,353</b>	<b>(857)</b>	<b>2,496</b>	<b>2,496</b>	<b>0</b>	<b>0</b>

<b>TOTAL SERVICE BUDGET</b>		<b>15,993</b>	<b>27,721.00</b>	<b>(9,318)</b>	<b>18,403</b>	<b>18,489</b>	<b>(86)</b>	<b>74</b>
Transfer (to)/from Equalisation Reserve		0	0	86	86	0	86	86
<b>REVISED SERVICE TOTAL</b>		<b>15,993</b>	<b>27,721</b>	<b>(9,232)</b>	<b>18,489</b>	<b>18,489</b>	<b>0</b>	<b>160</b>

**Brief Explanation of Major Variances**

**£'000**

<b>Planning &amp; Building Control :-</b> In-year pressure due to a shortfall in Planning Fee income and Building Control income.	(112)
<b>Economic Development :-</b> In-year pressure caused by a significant reduction in the Employment Links Contract for 2019/20, this has been mitigated in part from savings elsewhere within Economic Development.	(113)
<b>Properties :-</b> Income from Capital receipts, and additional income from recovery of service charges within Estates.	139
<b>TOTAL</b>	<b>(86)</b>

**Financial Management Update**

The Economy Directorate is reporting an in-year pressure of £0.086m. This includes a shortfall in fee income from Development Management and Building Control as a result of a number of major project submissions being delayed. There is also a pressure within Economic Development due to a reduction in the contract value for Employment Links, this has been mitigated where possible from in-year savings within the Service. Estates are reporting an in-year savings as a result of income from capital receipts and additional income generation within Industrial Estates.

**REVENUE FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service: **NEIGHBOURHOODS DIRECTORATE**

Overall Risk Rating: **LOW**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Council £'000	Current Approved Expenditure Budget £'000	Current Approved Income Budget £'000	Current Approved Net Budget £'000	Final Spend 2019/20 £'000	Variation - Forecast spend to Current Budget £'000	Change from Previous Report £'000
<b>CONTROLLABLE BUDGETS</b>								
Dippy Project		244	185	0	<b>185</b>	185	0	(150)
Waste Disposal Levy	RED	15,945	13,126	0	<b>13,126</b>	13,126	0	(19)
Facilities Management	RED	2,065	10,653	(8,013)	<b>2,640</b>	2,521	119	9
Environmental Management	GREEN	10,954	17,192	(6,973)	<b>10,219</b>	10,109	110	(274)
ICT Service	AMBER	4,098	6,215	(1,695)	<b>4,520</b>	4,535	(15)	(15)
Coroners	RED	693	2,528	(1,902)	<b>626</b>	564	62	62
Community & Townships	AMBER	3,479	6,128	(2,310)	<b>3,818</b>	3,543	275	(208)
Public Protection	AMBER	622	1,899	(1,219)	<b>680</b>	617	63	(2)
Policy, Perform & Improvement	GREEN	272	280	0	<b>280</b>	294	(14)	7
Communications & Digital Services Team	GREEN	531	584	(15)	<b>569</b>	559	10	10
Customer Access	RED	1,614	1,711	(76)	<b>1,635</b>	1,595	40	3
Strategic Housing	RED	2,306	3,501	(1,072)	<b>2,429</b>	2,483	(54)	(54)
AGMA Contributions	GREEN	627	632	(29)	<b>603</b>	602	1	1
Place Based	GREEN	1	438	(110)	<b>328</b>	328	0	0
Highways and Engineering	RED	3,245	5,423	(2,735)	<b>2,688</b>	2,688	0	(241)
Properties	RED	313	2,873	(2,560)	<b>313</b>	425	(112)	(35)
Street Lighting	RED	3,545	3,264	(516)	<b>2,748</b>	2,748	0	0
<b>SUB TOTAL</b>		<b>50,554</b>	<b>76,632</b>	<b>(29,225)</b>	<b>47,407</b>	<b>46,922</b>	<b>485</b>	<b>(906)</b>
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	2,104	26,104	(16,360)	<b>9,744</b>	9,744	0	0
<b>SUB TOTAL</b>		<b>2,104</b>	<b>26,104</b>	<b>(16,360)</b>	<b>9,744</b>	<b>9,744</b>	<b>0</b>	<b>0</b>
<b>TOTAL SERVICE BUDGET</b>		<b>52,658</b>	<b>102,736</b>	<b>(45,585)</b>	<b>57,151</b>	<b>56,666</b>	<b>485</b>	<b>(906)</b>
Transfer (to)/from Equalisation Reserve		0	0	(485)	(485)	0	(485)	(485)
<b>REVISED SERVICE TOTAL</b>		<b>52,658</b>	<b>102,736</b>	<b>(46,070)</b>	<b>56,666</b>	<b>56,666</b>	<b>0</b>	<b>(1,391)</b>

**Brief Explanation of Major Variances**

	£'000
<b>Facilities Management:-</b> In-year saving on catering and cleaning services delivered to schools	119
<b>Environmental Management:-</b> In-year saving arising from lower than anticipated borrowing costs following rephasing of the waste strategy and vehicle replacement invest to save schemes.	110
<b>ICT Service :-</b> In-year pressure relating to the Full Fibre project	(15)
<b>Coroners :-</b> In-year saving due to reduced demand on the service	62
<b>Community &amp; Townships:-</b> In-year saving on uncommitted Township funds and increased income on Registrars	275
<b>Public Protection:-</b> This underspend is in respect of increased income generation.	63
<b>Policy, Performance &amp; Improvement:-</b> In-year pressure relating to subscriptions	(14)
<b>Communications Team :-</b> In-year saving due to over achievement in sponsorship income for ACE awards	10
<b>Customer Access :-</b> In-year saving due to increased income generation	40
<b>Strategic Housing :-</b> Increase in demand for services in respect of the discretionary crisis fund has resulted in this in-year pressure.	(54)
<b>Agma Contributions :-</b> Budget on target	1
<b>Properties:-</b> There is an income pressure of £125k partly mitigated by increased charges to schemes of £13k	(112)
<b>TOTAL</b>	<b>485</b>

**Financial Management Update**

The Neighbourhoods Directorate is reporting an in-year saving of £0.485m. This reflects savings arising from reductions in staffing and provision costs in Facilities Management trading accounts, lower than anticipated costs on borrowing within Environmental Management following rephasing of capital schemes, in-year savings in relation to uncommitted Township funds and over achievement of income targets for various areas during the financial year 2019/20.



**REVENUE FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**PUBLIC HEALTH AND WELLBEING DIRECTORATE**

Overall Risk Rating:

**LOW**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Fixing Council £'000	Current Approved Expenditure Budget £'000	Current Approved Income Budget £'000	Current Approved Net Budget £'000	Final Spend 2019/20 £'000	Variation - Forecast spend to Current Budget £'000	Change from Previous Report £'000
<b>CONTROLLABLE BUDGETS</b>								
Sexual Health	GREEN	1,681	3,601	(1,976)	<b>1,625</b>	1,625	0	0
NHS Health Checks	GREEN	262	262	0	<b>262</b>	262	0	0
Public Health Advice	GREEN	69	29	0	<b>29</b>	29	0	0
Obesity and Physical Activity	GREEN	581	597	0	<b>597</b>	597	0	0
Substance Misuse	GREEN	2,851	3,151	(156)	<b>2,995</b>	2,995	0	0
Smoking and Tobacco	GREEN	34	34	0	<b>34</b>	34	0	0
Children 0-19 Public Health Programme	GREEN	6,539	6,539	0	<b>6,539</b>	6,539	0	0
Mental Health and Wellbeing	GREEN	40	41	0	<b>41</b>	41	0	0
Other Public Health Commissioning	GREEN	3,175	3,076	0	<b>3,076</b>	3,076	0	0
Health Protection	GREEN	290	292	0	<b>292</b>	292	0	0
Public Health Staffing and Non Staffing	GREEN	1,230	1,445	0	<b>1,445</b>	1,436	9	9
Transformation Fund	AMBER		868	(395)	<b>473</b>	473	0	0
Client Services - Link4Life	GREEN	2,595	3,091	(489)	<b>2,602</b>	2,602	0	0
<b>SUB TOTAL</b>		<b>19,347</b>	<b>23,026</b>	<b>(3,016)</b>	<b>20,010</b>	<b>20,001</b>	<b>9</b>	<b>9</b>
Contribution from Pooled Budget		(12,983)	0	(13,034)	(13,034)	(13,034)	0	0
<b>REVISED SUB TOTAL</b>		<b>6,364</b>	<b>23,026</b>	<b>(16,050)</b>	<b>6,976</b>	<b>6,967</b>	<b>9</b>	<b>9</b>

		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	1,841	2,252	0	<b>2,252</b>	2,252	0	0
<b>SUB TOTAL</b>		<b>1,841</b>	<b>2,252</b>	<b>0</b>	<b>2,252</b>	<b>2,252</b>	<b>0</b>	<b>0</b>
<b>TOTAL SERVICE BUDGET</b>		<b>8,205</b>	<b>25,278</b>	<b>(16,050)</b>	<b>9,228</b>	<b>9,219</b>	<b>9</b>	<b>9</b>
Transfer (to)/from Equalisation Reserve		0		(9)	(9)	0	(9)	(9)
<b>REVISED SERVICE TOTAL</b>		<b>8,205</b>	<b>25,278</b>	<b>(16,059)</b>	<b>9,219</b>	<b>9,219</b>	<b>0</b>	<b>0</b>

**Brief Explanation of Major Variances**

	£'000
<b>Public Health Staffing &amp; Non-Staffing:-</b> In-year saving relating to supplies are services which has not been fully utilised in year	9
<b>TOTAL</b>	<b>9</b>

**Financial Management Update**

Public Health are £9k underspent. The underspend is on the Supplies & Services budget which has not been fully utilised in 19/20.

**REVENUE FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service: **RESOURCES DIRECTORATE**

Overall Risk Rating: **LOW**

**Table 1. Financial Management Forecast**

Area of Service	Major Risk Area RAG rating	Budget Fixing Council £'000	Current Approved Expenditure Budget £'000	Current Approved Income Budget £'000	Current Approved Net Budget £'000	Final Spend 2019/20 £'000	Variation Forecast spend to Current Budget £'000	Change from Previous Report £'000
<b>CONTROLLABLE BUDGETS</b>								
Finance Services	AMBER	2,040	2,256	(336)	<b>1,920</b>	1,812	108	90
Other Managed Budgets	GREEN	2,274	2,730	(374)	<b>2,356</b>	1,950	406	(50)
Revenues & Benefits	RED	555	67,321	(66,185)	<b>1,136</b>	1,259	(123)	(176)
Legal Services	RED	1,623	2,220	(458)	<b>1,762</b>	2,196	(434)	137
Human Resources	AMBER	1,435	2,251	(622)	<b>1,629</b>	1,665	(36)	(132)
Internal Audit	GREEN	635	719	(198)	<b>521</b>	495	26	(2)
Governance	AMBER	1,836	2,662	(798)	<b>1,864</b>	1,811	53	49
<b>SUB TOTAL</b>		<b>10,398</b>	<b>80,159</b>	<b>(68,971)</b>	<b>11,188</b>	<b>11,188</b>	<b>0</b>	<b>(84)</b>
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>UNCONTROLLABLE</b>								
Service, Corporate and Support Service Charges	GREEN	(2,176)	8,058	(12,361)	<b>(4,303)</b>	(4,303)	0	0
<b>SUB TOTAL</b>		<b>(2,176)</b>	<b>8,058</b>	<b>(12,361)</b>	<b>(4,303)</b>	<b>(4,303)</b>	<b>0</b>	<b>0</b>
<b>TOTAL SERVICE BUDGET</b>		<b>8,222</b>	<b>88,217</b>	<b>(81,332)</b>	<b>6,885</b>	<b>6,885</b>	<b>0</b>	<b>(84)</b>

**Brief Explanation of Major Variances**

	£'000
<b>Finance Services:-</b> In-year savings as a result of staff savings plus reduced spend on supplies and services and bank charges.	108
<b>Other Managed Budgets:-</b> In-year savings as a result of vacant posts at Leadership and Head of Service level, plus other temporary arrangements and one-off savings in 2019/20.	406
<b>Revenues and Benefits:-</b> In-year pressure on recovery of Legal Costs, this is being mitigated from staff savings in the Service.	(123)
<b>Legal Services:-</b> Pressure within the Shared Legal Service with Manchester City Council, which is a result of increased Care Applications over and above the usually anticipated level. This pressure links to the growth in Children in Care, and work has been completed with colleagues at Manchester City Council to fully understand this pressure, which has resulted in a request for Corporate Funding in 2019/20.	(434)
<b>Human Resources:-</b> The final outturn variance includes budget carry forward requests for the Occupational Health Contract and Organisational Development. The balance is being mitigated from staff savings within the Directorate.	(36)
<b>Internal Audit:-</b> In-year savings mainly due to staffing.	26
<b>Governance:-</b> In-year savings mainly due to staffing.	53
<b>TOTAL</b>	<b>0</b>

**Financial Management Update**

The service is reporting a nil variation in 2019/20, which includes a pressure within the Legal Shared Service with Manchester City Council, caused by increased Care Applications over and above the anticipated level. There is also a pressure within Revenue and Benefits due to a shortfall in Legal Costs recovered. These pressures are being mitigated in 2019/20 largely by savings from staffing costs within the Directorate overall, as well as Corporate Funding. A significant number of the staff savings reported in 2019/20 have been committed to the 2020/21 Savings Programme, or are one year only savings as a result of temporary arrangements and one-off funding.

## APPENDIX C – Health & Social Care Pool Budget

<b>Health and Social Care Pooled Budget 2019/20</b>			
	<b>2019/20 Budget</b>	<b>2019/20 Outturn</b>	<b>Variance</b>
<b>March Outturn Position</b>	<b>£m's</b>	<b>£m's</b>	<b>£m's</b>
<b><u>Adult's Services</u></b>			
Management, Support and Commissioning	2.8	2.8	0.0
Adults, Older People and Physical Disability	44.9	44.9	0.0
Learning Disability / Mental Health	53.1	53.1	0.0
Acute Health Care	119.7	119.7	0.0
Primary Care - Prescribing	30.8	30.8	0.0
Other Services	7.3	7.3	0.0
Adult Public Health	8.0	8.0	0.0
<b>Total Adult Pooled Services</b>	<b>266.6</b>	<b>266.6</b>	<b>0.0</b>
<b><u>Children's Services</u></b>			
Management, Support and Commissioning	3.9	3.9	0.0
Children's Early Intervention	6.5	6.5	0.0
Health Community Services	6.2	6.2	0.0
Learning Disability / Mental Health	6.8	6.8	0.0
Special Educational Needs	4.2	4.2	0.0
Acute Health Care	23.2	23.2	0.0
Children 0-19 Public Health	5.0	5.0	0.0
Cared for Children and Safeguarding	27.1	27.1	0.0
Primary Care - Prescribing	8.2	8.2	0.0
Other Services	1.6	1.6	0.0
<b>Total Children's Pooled Services</b>	<b>92.7</b>	<b>92.7</b>	<b>0.0</b>
<b>Total Health and Social Care Pooled Budgets</b>	<b>359.3</b>	<b>359.3</b>	<b>0.0</b>
<b><u>Contribution from Partners</u></b>			
CCG	-262.3	-262.3	0.0
LA	-97.0	-97.0	0.0
<b>Total Contributions</b>	<b>-359.3</b>	<b>-359.3</b>	<b>0.0</b>
<b>Revised Gap</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## APPENDIX D

<b>Table 1. Fees and Charges outstanding</b>			
	<b>30-Nov-19</b>	<b>31-Mar-20</b>	<b>Variance</b>
<b>Age of Debt</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
2019/20	4.124	6.716	2.592
2018/19	1.237	0.995	(0.242)
2017/18	0.410	0.330	(0.080)
2016/17	0.252	0.239	(0.013)
2015/16	0.057	0.048	(0.009)
2014/15	0.075	0.065	(0.010)
2013/14 and prior years	0.078	0.075	(0.003)
<b>Subtotal from previous years</b>	<b>2.109</b>	<b>1.752</b>	<b>(0.357)</b>
<b>Total</b>	<b>6.233</b>	<b>8.468</b>	<b>2.235</b>

<b>Table 2. Housing Benefit overpayments outstanding</b>			
	<b>30-Nov-19</b>	<b>31-Mar-20</b>	<b>Variance</b>
<b>Age of Debt</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
2019/20	0.905	1.206	0.301
2018/19	0.813	0.754	(0.059)
2017/18	0.989	0.911	(0.078)
2016/17	0.609	0.548	(0.061)
2015/16	0.816	0.758	(0.058)
2014/15	0.359	0.317	(0.042)
2013/14 and prior years	0.691	0.591	(0.100)
<b>Subtotal from previous years</b>	<b>4.277</b>	<b>3.879</b>	<b>(0.398)</b>
<b>Total</b>	<b>5.182</b>	<b>5.085</b>	<b>(0.097)</b>

Brief explanation of variance:-	£m
<p><b>Fees and Charges;</b></p> <p>The outstanding debt has increased from £6.233m at the end of November 2019 by £2.235m to £8.468m. Of the £8.468m currently outstanding:</p> <ul style="list-style-type: none"> <li>- £5.315m has been raised in the last 3 months <ul style="list-style-type: none"> <li>- £4.206m in March</li> <li>- £0.647m in February</li> <li>- £0.462m in January</li> </ul> </li> </ul> <p>The overall level of debt has increased with debts outstanding for more than 90 days at the end of March 2020 at £3.325m, compared to £2.201m at the end of November 2019.</p> <p>Recovery activity on invoices issued in March doesn't start until April.</p>	2.235
<p><b>Housing Benefit Overpayments:</b></p> <p>The outstanding debt of £5.084m at the end of March 2020 is a reduction of £0.097m from the end of November.</p>	(0.097)
<b>Total Variance</b>	<b>2.138</b>

#### **Fees and Charges Overview**

The fees and charges raised in March, particularly those issued late in March, added a significant amount to the debt outstanding which could not yet have recovery action started. On 31 March 2020, 1,777 invoices were issued with a total value of £1.310m. The large volume and value of invoices issued this March included two Adult Care invoice dates (due to the four weekly invoicing cycle) compared to one last March.

For the year ending March 2020, £10.921m of Adult Care residential invoices had been raised and £10.074m recovered.

#### **Housing Benefit Overpayment Overview**

As at the end of March 2020, £1.025m has been paid by customers and £1.309m has been recovered from ongoing Housing Benefit payments. Of the £5.085m outstanding, £2.403m is on a payment arrangement.

## APPENDIX E

**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service: **ADULT CARE DIRECTORATE**

<b>Table 1. Capital Programme Requirement</b>						<b>A</b>	<b>B</b>	<b>C = A + B</b>	<b>D</b>	<b>E = C - D</b>	<b>F</b>	<b>G</b>	<b>H = C + F + G</b>		
Capital Scheme	2019/20 Programme Base & Rephasing	Current Year Movements	Current Year Total Budget	Final Spend 2019/20	Variation	2020/21 Capital Programme	2021/22 Capital Programme	Total	Total Scheme Spend to Date Including Current Year Forecast	Total Scheme Budget					
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000					
Better Care Fund	293	310	603	9	594	0	0	603	356	776					
Disabled Facilities Grant	2,851	(3)	2,848	2,775	73	2,440	2,440	7,728	Annual allocation						
Springhill/Tudor Court/ Cherwell Renovations	0	0	0	31	(31)	0	0	0	Old Scheme						
<b>TOTAL</b>	<b>3,144</b>	<b>307</b>	<b>3,451</b>	<b>2,815</b>	<b>636</b>	<b>2,440</b>	<b>2,440</b>	<b>8,331</b>	<b>356</b>	<b>776</b>					

<b>Table 2. Programme Changes Requested in Report</b>						
Capital Scheme	Variation	2019/20 Programme	2020/21 Programme	2021/22 Onwards Programme	Funding Source	Explanation of Variance
	£'000	£'000	£'000	£'000		
Better Care Fund	563	(563)	563		External	Rephase Request
Better Care Fund	31	(31)			External	Funding Switch
Disabled Facilities Grant	73	(73)	73		External	Rephase Request
Springhill/Tudor Court/ Cherwell Renovations	(31)	31			External	Funding Switch
<b>TOTAL</b>	<b>636</b>	<b>(636)</b>	<b>636</b>	<b>0</b>		

<b>Brief Explanation of Major Variances</b>	<b>£'000</b>
<b>Better Care Fund</b> - £563k is requested to be rephased to 2020-21 to support the Locality Transformation plan. A further £31k is requested to be switched to Other schemes that have incurred limited expenditure in 2019-20.	594
<b>Disabled Facilities Grant</b> - The Disabled Facilities Grant received for 2019/20 has been fully spent in year. In addition, the service had previously requested an additional £200k from capital reserves due to the level of demand for adaptations. As a result of good financial management and reduced spend in March as a result of Covid 19, £73k of the additional £200k drawn down has not been used, and is requested to be rephased to 2020-21	73
<b>Springhill, Tudor Court and Cherwell Renovations</b> - A budget switch is requested to cover this in-year spend.	(31)
<b>TOTAL</b>	<b>636</b>

<b>Financial Management Update</b>
Rephasing of £0.563m is required to complete schemes funded through the Better Care Fund, and £0.073m Disabled Facility Grant to supplement the 2020-21 allocation.

**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**CHILDREN'S DIRECTORATE**

**Table 1. Capital Programme Requirement**

Capital Scheme	A	B	C = A + B	D	E = C - D	F	G	H = C + F + G	Total Scheme Spend to Date Including Current Year Forecast £'000	Total Scheme Budget £'000
	2019/20 Programme Base & Rephasing £'000	Current Year Movements £'000	Current Year Total Budget £'000	Final Spend 2019/20 £'000	Variation £'000	2020/21 Capital Programme £'000	2021/22 Capital Programme £'000	Total £'000		
Aiming High For Disabled Child	247	(247)	0	0	0	247	0	247	953	1,200
BSF IT and Development	0	1,453	1,453	1,453	0	0	0	1,453	1,453	1,453
Devolved Formula Capital	1,629	8	1,637	838	799	483	483	2,603	Annual Allocation	
Early Years Capital Grant	19	(19)	0	0	0	19	0	19	497	516
New Place Planning	18,663	(11,370)	7,293	5,872	1,421	32,672	5,200	45,165	Annual Allocation	
Schools Access	28	0	28	27	1	0	0	28	1,300	1,301
Schools Cap Condition Programme	4,584	737	5,321	5,354	(33)	3,833	1,833	10,987	Annual Allocation	
Healthy Pupils Capital Fund	85	(16)	69	69	0	16	0	85	69	85
Special Provision Capital Fund	205	(130)	75	75	0	441	0	516	75	516
<b>TOTAL</b>	<b>25,460</b>	<b>(9,584)</b>	<b>15,876</b>	<b>13,688</b>	<b>2,188</b>	<b>37,711</b>	<b>7,516</b>	<b>61,103</b>	<b>4,347</b>	<b>5,071</b>

**Table 2. Programme Changes Requested in Report**

Capital Scheme	Variation £'000	2019/20 Programme £'000	2020/21 Programme £'000	2021/22 Onwards Programme £'000	Funding Source	Explanation of Variance
Devolved Formula Capital	799	(799)	799		External	Rephase Request
New Place Planning	1,421	(1,421)	1,421		External	Rephase Request
Schools Access	1	(1)	1		Borrowing	Rephase Request
Schools Cap Condition Programme	(33)	33	(33)		External	Rephase Request
<b>TOTAL</b>	<b>2,188</b>	<b>(2,188)</b>	<b>2,188</b>	<b>0</b>		

**Brief Explanation of Major Variances**

	£'000
<b>Devolved Formula Capital:-</b> There are 45 schools that are rephasing their budgets into the next financial year. This funding is ring-fenced to schools and they have the ability to move funding between financial years.	799
<b>New Place Planning:-</b> The building schemes to increase the number of pupil places at Brownhill Learning Community ASC, Harwood Park, and Castleton Primary schools and to increase dining capacity at Falinge Park High school, will be completed in the next financial year.	1,421
<b>Schools Access :-</b> The residual funding remaining from providing access to schools for disabled children will be used in the next financial year.	1
<b>Schools Capital Condition Programme :-</b> Rephasing was carried out earlier in the year on some schemes which completed under budget, whereas later in the year urgent works at Spotland school required further funding.	(33)
<b>TOTAL</b>	<b>2,188</b>

**Financial Management Update**

There is a total of £2.188m requested to be rephased:- £1.421m of the rephasing requested is for New Place Planning which is a grant funded programme to increase the number of pupil places within schools. The Devolved Formula Capital fund is rephasing £0.799m, this is a ring-fenced budget. On the School Capital Condition programme, £0.033m is requested to be brought back into 2019-20 to fund urgent works at Spotland Primary school, and the Schools Access budget is a residual amount of £0.001m.



**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**ECONOMY DIRECTORATE**

<b>Table 1. Capital Programme Requirement</b>										
	<b>A</b>	<b>B</b>	<b>C = A + B</b>	<b>D</b>	<b>E = C - D</b>	<b>F</b>	<b>G</b>	<b>H = C + F + G</b>		
Capital Scheme	2019/20 Programme Base & Rephasing	Current Year Movements	Current Year Total Budget	Final Spend 2019/20	Variation	2020/21 Capital Programme	2021/22 Capital Programme	Total	Total Scheme Spend to Date Including Current Year Forecast	Total Scheme Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Definitive ROW Improvement	55	(52)	3	0	3	52	0	55	63	115
P & R Capital Schemes	8	0	8	8	0	0	0	8	220	220
Town Centre Schemes	11,997	(7,599)	4,398	3,389	1,009	11,597	9,870	25,865	18,467	39,934
River Roch Flood Storage	4,757	(4,157)	600	610	(10)	5,757	1,600	7,957	793	8,150
Rochdale Gateways	57	22	79	33	46	0	0	79	60	60
Stakehill Industrial Estate	97	(40)	57	47	10	40	0	97	103	143
Asset Development Fund	2,921	0	2,921	208	2,713	0	0	2,921	4,000	4,000
Property Growth Fund	44,286	0	44,286	13,702	30,584	10,000	0	54,286	80,000	90,000
East Lancashire Railway	644	(300)	344	292	52	350	0	694	500	850
Lower Falinge	9	0	9	6	3	0	0	9	45	45
Joint Service Centres PIF	0	58	58	58	0	0	0	58	0	0
Heywood South/Junction 19	3,000	(2,950)	50	36	14	2,750	0	2,800	50	2,800
Railway Strategy Park & Ride	200	110	310	294	16	290	0	600	610	900
Northern Gateway Feasibility & Study	600	(500)	100	55	45	500	0	600	100	600
Pennine Holl Lake Feasibility	50	(25)	25	4	21	25	0	50	25	50
Springfield Park Master Plan	50	(50)	0	0	0	50	0	50	0	50
Metrolink Feasibility	50	0	50	21	29	50	0	100	50	100
Birch Fountain & Horse Trough-Middleton	0	22	22	0	22	0	0	22	22	22
<b>TOTAL</b>	<b>68,781</b>	<b>(15,461)</b>	<b>53,320</b>	<b>18,763</b>	<b>34,557</b>	<b>31,461</b>	<b>11,470</b>	<b>96,251</b>	<b>106,016</b>	<b>148,947</b>

**Table 2. Programme Changes Requested in Report**

Capital Scheme	Variation	2019/20 Programme	2020/21 Programme	2021/22 Onwards Programme	Funding Source	Explanation of Variance
	£'000	£'000	£'000	£'000		
Definitive ROW Improvement	3	(3)	3		Borrowing	Rephase Request
Town Centre Schemes	1,009	(1,009)	1,009		Mixed	Rephase Request
River Roch Flood Storage	(10)	10	(10)		Borrowing	Rephase Request
Rochdale Gateways	46	(46)	46		Mixed	Rephase Request
Stakehill Industrial Estate	10	(10)	10		Borrowing	Rephase Request
Asset Development Fund	2,713	(2,713)	2,713		Capital Receipts	Rephase Request
Property Growth Fund	30,584	(30,584)	30,584		Invest to Save	Rephase Request
East Lancashire Railway	52	(52)	52		Borrowing	Rephase Request
Lower Falinge	3	(3)	3		External	Rephase Request
Heywood South/Junction 19	14	(14)	14		Capital Receipts	Rephase Request
Railway Strategy Park & Ride	16	(16)	16		Mixed	Rephase Request
Northern Gateway Feasibility &	45	(45)	45		Borrowing	Rephase Request
Pennine Holl Lake Feasibility	21	(21)	21		RCCO	Rephase Request
Metrolink Feasibility	29	(29)	29		RCCO	Rephase Request
Birch Fountain & Horse Trough-Middleton	22	(22)	22		Borrowing	Rephase Request
<b>TOTAL</b>	<b>34,557</b>	<b>(34,557)</b>	<b>34,557</b>	<b>0</b>		

Brief Explanation of Major Variances	£'000
<b>Definitive ROW Improvement Programme:</b> A request is made to rephase £3k into 2020/21; scheme has been delayed awaiting final review of the Definitive Map.	3
<b>Town Centre Schemes</b> - See Town Centre Schemes detailed sheet on the next page.	1,009
<b>River Roch Flood Storage:</b> A request is made to rephase back £10k to cover staffing costs for 2019/2020.	(10)
<b>Rochdale Gateways Environmental Programme:</b> A request is made to rephase £46k into 2020/21 when the scheme will continue in partnership with the Environment Agency Natural Flood Mgt Project.	46
<b>Stakehill Industrial Estate:</b> A request is made to rephase £10k into 2020/21 to fund environmental works planned for 2020/21, linking into the Business Improvement Plan.	10
<b>Asset Development Fund:</b> A request is made to rephase £2.713m into 2020/21 to fund potential future developments	2,713
<b>Property Growth Fund:</b> Future acquisitions are dependant on the timing and availability of suitable/viable opportunities; a requested is made to rephase the remaining budget of £30.584m into 2020/21.	30,584
<b>East Lancashire Railway:</b> A request is made to rephase £52k into 2020/21, to align the budgets with the associated TfGM Tram/Train project.	52
<b>Lower Falinge:</b> Minor budget of £3k to be rephased into 2020/21, when the scheme will complete.	3
<b>Heywood South/Junction 19:</b> A request is made to rephase £14k into 2020/21, scheme has been delayed and will now link into the GM Evergreen project.	14
<b>Railway Strategy Park &amp; Ride:</b> A request is made to rephase £16k into 2020/21 as the scheme continues and will be used to develop a combined scheme with Network Rail.	16
<b>Northern Gateway Feasibility &amp; Study:</b> A request is made to rephase £45k into 2020/21 when the scheme will continue.	45
<b>Pennine Holl Lake Feasibility:</b> A request is made to rephase £21k into 2020/21. Work on this scheme commenced later than anticipated and will therefore continue into 2020/21.	21
<b>Metrolink Feasibility:</b> The Feasibility study will continue into 2020/21, a request therefore is made to rephase £29k into 2020/21.	29
<b>Birch Fountain &amp; Horse Trough-Middleton:</b> There have been delays in procuring a contractor for the project, the scheme now will continue into 2020/21. A request is made to rephase £22k into 2020/21.	22
<b>TOTAL</b>	<b>34,557</b>

Financial Management Update for Rephasing variances
<p>The Directorate has made a number of rephasing requests to cover works now expected to take place in 2020/21. Rephasing has been identified totalling £34.557m, which includes £1.009m For the Town Centre Capital projects, (See separate sheet)</p> <p>A request is also made to rephase £10k back from 2020/21 to support work completed in 2019/20.</p>

**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**TOWN CENTRE SCHEMES**

<b>Table 1. Capital Programme Requirement</b>						<b>F</b>			<b>G</b>		<b>H = C + F + G</b>	
	<b>A</b>	<b>B</b>	<b>C = A + B</b>	<b>D</b>	<b>E = C - D</b>	<b>2020/21 Capital Programme</b>	<b>2021/22 Capital Programme</b>	<b>Total</b>	<b>Total Scheme Spend to Date Including Current Year Forecast</b>	<b>Total Scheme Budget</b>		
Capital Scheme	2019/20 Programme Base & Rephasing	Current Year Movements	Current Year Total Budget	Final Spend 2019/20	Variation	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Middleton Town Centre Phase 3	121	39	160	140	20	0	0	160	1,935	1,935		
Station Car Parking	80	(47)	33	49	(16)	0	0	33	155	155		
Town Centre East Feasibility	658	(325)	333	186	147	200	0	533	9,399	9,599		
Town Hall Adaptation and Restoration	1,168	265	1,433	1,062	371	3,330	0	4,763	2,204	5,534		
Rochdale Market	303	(200)	103	98	5	0	0	103	1,855	1,855		
Town Hall Square PH2	3,838	(3,500)	338	274	64	0	3,500	3,838	500	4,000		
Drake Street Phase 2	559	(174)	385	365	20	450	150	985	921	1,521		
Town Centre Schemes 2016/17	615	(321)	294	353	(59)	782	0	1,076	24	806		
Rochdale Town Centre 3 Year Strategy	1,715	(1,050)	665	494	171	1,100	0	1,765	983	2,083		
Hopwood Hall Refurbishment	25	(23)	2	2	0	35	0	37	15	50		
Middleton Masterplan	25	(17)	8	9	(1)	0	0	8	25	25		
Heywood Masterplan	25	(8)	17	19	(2)	0	0	17	25	25		
Town Centre Residential Strategy	500	(350)	150	33	117	1,250	1,000	2,400	250	2,500		
Town Centre Purchases	1,005	(1,005)	0	0	0	1,250	0	1,250	0	1,250		
Rochdale Riverside Phase 2	50	300	350	271	79	500	2,000	2,850	50	2,550		
Town Centre Capital Programme	1,060	(1,060)	0	0	0	2,030	2,970	5,000	0	5,000		
Milkstone Road Master Plan	250	(123)	127	34	93	670	250	1,047	127	1,047		
<b>TOTAL</b>	<b>11,997</b>	<b>(7,599)</b>	<b>4,398</b>	<b>3,389</b>	<b>1,009</b>	<b>11,597</b>	<b>9,870</b>	<b>25,865</b>	<b>18,467</b>	<b>39,934</b>		

<b>Table 2. Programme Changes Requested in Report</b>						
Capital Scheme	Variation	2019/20 Programme	2020/21 Programme	2021/22 Onwards Programme	Funding Source	Explanation of Variance
	£'000	£'000	£'000	£'000		
Middleton Town Centre Phase 3	20	(20)	20		Mixed	Rephase Request
Station Car Parking	(16)	16			Borrowing	Funding Switch
Town Centre East Feasibility	147	(147)	147		Borrowing	Rephase Request
Town Hall Adaptation and Restoration	371	(371)	371		Borrowing	Rephase Request
Rochdale Market	5	(5)	5		Borrowing	Rephase Request
Town Hall Square PH2	64	(64)	64		Borrowing	Rephase Request
Drake Street Phase 2	20	(20)	20		Borrowing	Rephase Request
Town Centre Schemes 2016/17	(59)	59	(59)		Mixed	Rephase Request
Rochdale Town Centre 3 Year Strategy	171	(171)	171		Borrowing	Rephase Request
Middleton Masterplan	(1)	1	(1)		RCCO	Rephase Request
Heywood Masterplan	(2)	2	(2)		RCCO	Rephase Request
Town Centre Residential Strategy	117	(117)	117		Borrowing	Rephase Request
Rochdale Riverside Phase 2	79	(79)	79		Mixed	Rephase Request
Milkstone Road Master Plan	77	(77)	77		Borrowing	Rephase Request
Milkstone Road Master Plan	16	(16)			Borrowing	Funding Switch
<b>TOTAL</b>	<b>1,009</b>	<b>(1,009)</b>	<b>1,009</b>	<b>0</b>		

Brief Explanation of Major Variances	£'000
<b>Middleton Town Centre Phase 3:</b> A request is made to rephase £20k into 2020/21 to cover retention monies and outstanding fees payable in 2020/21.	20
<b>Station Car Parking:</b> The scheme has been merged with Milkstone Rd Masterplan & Improvement scheme. The additional £16k spend will be supported from the Milkstone Rd Masterplan & Improvement scheme.	(16)
<b>Town Centre East Feasibility:</b> A request is made to rephase £147k into 2020/21 to cover anticipated future fees on the scheme and asset management costs.	147
<b>Town Hall Adaptation and Restoration:</b> Grant funding received earlier than expected, £371k budget to roll forward into 2020/21 when work will continue.	371
<b>Rochdale Market:</b> A request is made to rephase £5k into 2020/21 to cover potential future works on the property.	5
<b>Town Hall Square PH2:</b> The work on the Memorial Gardens lighting scheme will continue into 2020/21, a request is made to rephase £64k into 2020/21 to support this activity.	64
<b>Drake Street Phase 2:</b> A request is made to rephase £20k into 2020/21. There have been delays to the South Parade project, this work will continue into 2020/21.	20
<b>Town Centre Schemes 2016/17:</b> A request is made to rephase back £59k from 2020/21 to support work completed in 2019/20.	(59)
<b>Rochdale Town Centre 3 Year Strategy:</b> A request is made to rephase £171k into 2020/21. There has been a lack of interest in recent tenders advertised and now delays due to the Covid19 outbreak.	171
<b>Middleton Masterplan:</b> Minor budget of £1k to be rephased back from 2020/21 to support work completed in 2019/20. The masterplan is progressing and will now be finalised in 2020/21.	(1)
<b>Heywood Masterplan:</b> Minor budget of £2k to be rephased back from 2020/21 to support work completed in 2019/20. The masterplan is progressing and will now be finalised in 2020/21.	(2)
<b>Town Centre Residential Strategy:</b> A request is made to rephase £117k into 2020/21. The strategy is currently on hold awaiting completion of the Town Centre traffic model in 2020/21.	117
<b>Rochdale Riverside Phase 2:</b> A request is made to rephase £79k into 2020/21. There have been delays in the design work, this is now planned to be carried out in 2020/21.	79
<b>Milkstone Road Master Plan:</b> A request is made to rephase £77k into 2020/21, the External Consultants work will now be completed in 2020/21, £16k has been vired to the Station Car Parking scheme to support the additional expenditure.	93
<b>TOTAL</b>	<b>1,009</b>

#### Financial Management Update for Rephasing variances

Town Centre Schemes span multiple years and require the budgets to reflect this as each of the programmes develop. The Directorate has made a number of rephasing requests to cover works now expected to take place in 2020/21.

Rephasing has been identified totalling £1.073m. A request is also made to rephase £62k back from 2020/21 to support work now completed in 2019/20.

**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**NEIGHBOURHOODS DIRECTORATE**

<b>Table 1. Capital Programme Requirement</b>						<b>F</b>			<b>G</b>		<b>H = C + F + G</b>	
Capital Scheme	A 2019/20 Programme Base & Rephasing	B Current Year Movements	C = A + B Current Year Total Budget	D Final Spend 2019/20	E = C - D Variation	2020/21 Capital Programme	2021/22 Capital Programme	Total	Total Scheme Spend to Date Including Current Year Forecast	Total Scheme Budget		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
Armed Forces	11	0	11	11	0	0	0	11	80	80		
ICT Infrastructure Refresh Programme	279	(95)	184	60	124	260	260	704	Annual Allocation			
ICT Data Centre	296	354	650	488	162	0	0	650	Annual Allocation			
ICT Programmes (Staff)	524	(24)	500	500	0	524	500	1,524	Annual Allocation			
Windows 10	1,143	(259)	884	883	1	0	0	884	788	789		
Townships Capital Programme	551	(306)	245	102	143	400	400	1,045	Annual Allocation			
Housing Standards Fund	882	143	1,025	1,261	(236)	560	800	2,385	11,430	12,554		
Kirkholt Investment	74	0	74	1	73	0	0	74	5,130	5,203		
Neighbourhoods Regeneration Scheme	0	147	147	147	0	0	0	147	1,824	1,824		
Mercury Abatement Scheme	33	(33)	0	0	0	0	0	0	1,387	1,387		
New Cemetery Sites	602	(443)	159	21	138	576	0	735	2,326	3,040		
Replacement Parks/Street Machinery	199	(89)	110	110	0	120	120	350	Annual Allocation			
Rights Of Way	80	0	80	72	8	80	80	240	Annual Allocation			
Rochdale Cemetery Lodge Repair	188	(150)	38	12	26	150	0	188	74	250		
Section 106 - Environmental Management	1,293	49	560	346	214	965	0	1,525	Annual Allocation			
Townships Capital - Environmental Management	151	70	221	115	106	0	0	221	Annual Allocation			
Upgrade Play Equipment	159	89	248	163	85	75	75	398	Annual Allocation			
Vehicle Replacement Programme	3,182	(1,030)	2,152	1,752	400	1,908	877	4,937	Annual Allocation			
Waste Bin Replacement Programme	358	(100)	258	232	26	360	360	978	Annual Allocation			
Waste Services Investment	571	(571)	0	0	0	521	0	521	778	1,299		
Asset Management Group	2,341	50	2,391	2,091	300	2,480	1,750	6,621	Annual Allocation			
Local Transport Plan	2,067	655	2,722	2,711	11	1,967	1,967	6,656	Annual Allocation			
Townships Capital - Highways	413	197	610	191	419	0	0	610	Annual Allocation			
Burglary Reduction Scheme	100	0	100	100	0	100	100	300	Annual Allocation			
Energy Efficiency Schemes	685	0	685	601	84	0	0	685	695	779		
Coroners Service accommodation	1,177	0	1,177	656	521	0	0	1,177	660	1,181		
Additional Highways Funding	878	0	878	659	219	0	0	878	5,797	6,016		
J19 Feasibility	705	208	913	480	433	0	0	913	725	1,158		
TFGM Grants	0	167	167	167	0	0	0	167	0	0		
Developer Contributions	0	123	123	48	75	0	0	123	1,085	1,160		
Beelines	0	142	142	142	0	0	0	142	0	0		
Property Transfers From Townships	43	0	43	1	42	0	0	43	9	51		
Compulsory Purchase Order Programme	1,538	0	1,538	299	1,239	1,200	0	2,738	1,371	3,810		
Travellers Authorised Stopping Site	130	0	130	19	111	0	0	130	39	150		
Car Parking Machines	199	0	199	173	26	0	0	199	214	240		
Kiln Lane/Wildhouse Lane	601	(601)	0	0	0	0	0	0	601	601		
Cashless System School Catering	6	(6)	0	0	0	6	0	6	0	6		
Dippy Exhibition Equipment	25	0	25	22	3	0	0	25	22	25		
Allotments 2017-18 Manifesto Funding	50	(50)	0	0	0	108	65	173	0	173		
Accelerated Housing	2,000	0	2,000	45	1,955	1,000	1,000	4,000	45	4,000		
Affordable Housing		180	180	180	0	0	0	180	180	180		
Customer Transformation Programme	856	(752)	104	99	5	1,220	150	1,474	99	1,474		
CCTV Upgrade	172	(172)	0	0	0	172	0	172	0	172		
GM Air Quality Monitoring Station	0	52	52	0	52	0	0	52	0	52		
Town Centre Signage	50	0	50	38	12	50	0	100	38	100		
Highway Investment Programme	3,844	4,195	8,039	7,226	813	(567)	0	7,472	11,754	12,000		
Bowlee Free School	928	(868)	60	66	(6)	1,390	0	1,450	66	1,450		
<b>TOTAL</b>	<b>29,384</b>	<b>1,272</b>	<b>29,874</b>	<b>22,290</b>	<b>7,584</b>	<b>15,625</b>	<b>8,504</b>	<b>54,003</b>	<b>47,348</b>	<b>61,335</b>		

**Table 2. Programme Changes Requested in Report**

Capital Scheme	Variation £'000	2019/20 Programme £'000	2020/21 Programme £'000	2021/22 Onwards Programme £'000	Funding Source	Explanation of Variance
ICT Infrastructure Refresh Programme	124	(124)	124		Borrowing	Rephase Request
ICT Data Centre	162	(162)	162		Mixed	Rephase Request
Windows 10	1	(1)	1		Borrowing	Rephase Request
Townships Capital Programme	143	(143)	143		Borrowing	Rephase Request
Housing Standards Fund	(236)	236	(236)		Borrowing	Rephase Request
Kirkholt Investment	73	(73)	73		Borrowing	Rephase Request
New Cemetery Sites	138	(138)	138		Borrowing	Rephase Request
Rights Of Way	8	(8)	8		RCCO	Rephase Request
Rochdale Cemetery Lodge Repair	26	(26)	26		Capital Receipts	Rephase Request
Section 106 - Environmental Management	214	(214)	214		External	Rephase Request
Townships Capital - Environmental Management	106	(106)	106		Borrowing	Rephase Request
Upgrade Play Equipment	85	(85)	85		Mixed	Rephase Request
Vehicle Replacement Programme	400	(400)	400		Mixed	Rephase Request
Waste Bin Replacement Programme	26	(26)			Borrowing	Reporting Underspend
Asset Management Group	300	(300)	300		Borrowing	Rephase Request
Local Transport Plan	11	(11)	11		External	Rephase Request
Townships Capital - Highways	419	(419)	419		Borrowing	Rephase Request
Energy Efficiency Schemes	84	(84)	84		Invest to Save	Rephase Request
Coroners Service accommodation	521	(521)	521		Mixed	Rephase Request
Additional Highways Funding	219	(219)	219		Capital Receipts	Rephase Request
J19 Feasibility	433	(433)	433		Borrowing	Rephase Request
Developer Contributions	75	(75)	75		External	Rephase Request
Property Transfers From Townships	42	(42)	42		Borrowing	Rephase Request
Compulsory Purchase Order Programme	1,239	(1,239)	1,239		Borrowing	Rephase Request
Travellers Authorised Stopping Site	111	(111)	111		Borrowing	Rephase Request
Car Parking Machines	26	(26)	26		Borrowing	Rephase Request
Dippy Exhibition Equipment	3	(3)	3		RCCO	Rephase Request
Accelerated Housing	1,955	(1,955)	1,955		Borrowing	Rephase Request
Customer Transformation Programme	5	(5)	5		Borrowing	Rephase Request
GM Air Quality Monitoring Station	52	(52)	52		External	Rephase Request
Town Centre Signage	12	(12)	12		RCCO	Rephase Request
Highway Investment Programme	813	(813)	813		Borrowing	Rephase Request
Bowlee Free School	(6)	6	(6)		Borrowing	Rephase Request
<b>TOTAL</b>	<b>7,584</b>	<b>(7,584)</b>	<b>7,558</b>	<b>0</b>		

<b>Brief Explanation of Major Variances</b>	<b>£'000</b>
<b>ICT Infrastructure Refresh Programme</b> - Rephasing is requested to continue to refresh ICT equipment in 20/21	124
<b>ICT Data Centre</b> - A request is made to rephase budget as this project is continuing into 20/21	162
<b>Windows 10</b> -A request is made to rephase budget in order to complete the project 20/21	1
<b>Townships Capital Programme</b> -Delay in the delivery of Township capital schemes due to timing of approvals	143
<b>Housing Standards Fund</b> - Project is over a number of years and is progressing well a request to bring back 2020/21 budget to cover spend in 2019/20 has been made	(236)
<b>Kirkholt Investment:-</b> Project is complete with the remaining retention due to be billed in 2020/21.	73
<b>New Cemetery Sites</b> - A request is made rephase budget into 2020/21 in advance of work being undertaken to replace the cremators at Rochdale Cemetery.	138
<b>Rights Of Way</b> - A request is made to rephase budget to enable a programme of works to be completed on the rights of way network.	8
<b>Rochdale Cemetery Lodge Repair</b> - A request is made to rephase budget into 2020/21 to facilitate the completion of the memorial hall.	26
<b>Section 106 - Environmental Management</b> - Rephasing is requested to facilitate completion of the schemes in 2020/21. The largest scheme which is still to be completed is at Balderstone Park where improvements are being made to playing fields and changing facilities.	214
<b>Townships Capital - Environmental Management</b> - Work on a small number of the schemes approved by Townships relating to environmental improvements will be undertaken during 2020/21.	106
<b>Upgrade Play Equipment</b> - A request is made to rephase budget into 2020/21 to support a programme of works which are required to bring play areas up to a good standard in the shortest period of time.	85
<b>Vehicle Replacement Programme</b> - Due to the impact of Covid-19 on the motor industry, a number of vehicles which were scheduled for delivery before the 31st March 2020 have been delayed. A request is made to rephase the budget to cover the cost of these vehicles in 2020/21.	400
<b>Waste Bin Replacement Programme</b> - Underspend on the replacement programme.	26
<b>Asset Management Group</b> - A number of schemes could not be completed but were committed in 19/20 and will be finalised in early 2020/21.	300
<b>Local Transport Plan</b> - A number of schemes could not be completed in 19/20 and will be finalised in 2020/21.	11
<b>Townships Capital - Highways</b> - Delay in the delivery of Township capital schemes due to timing of approvals and final specifications.	419
<b>Energy Efficiency Schemes</b> - A number of schemes could not be completed in 19/20 and will be finalised in 2020/21.	84
<b>Coroners Service accommodation</b> - The project is still ongoing so a request is made to rephase budget into 20/21	521

<b>J19 Feasibility</b> - The underspend is due to delays by the statutory undertakers in carrying out utility diversions in advance of the main works. These diversions are now progressing in the 2020/21 financial year	433
<b>Developer Contributions</b> - Plans are currently being worked on with the work expected to start in 2020/21.	75
<b>Property Transfers From Townships</b> - Project has now been designed with the work to be carried out in 2020/21.	42
<b>Compulsory Purchase Order Programme</b> - The service are in the process of submitting several CPO orders to the Secretary of State for approval, some of which may result in public enquiries. In addition, negotiations are underway with property/site owners to try and acquire the properties in advance of the CPO. The legal condition to ensure that resources are available to carry through the CPO before embarking on the process is still an imperative and therefore the majority of spend on the CPO programme will come in 2020/21, and beyond, for the programme. Request remaining budget from 2019/20 is rephased to 2020/21.	1,239
<b>Travellers Authorised Stopping Site</b> - A potential site has been selected and viability testing of the site is underway in advance of seeking Member and administrative approvals. The remainder of the budget will be required in the next financial year and therefore rephasing to 2020/21 is requested.	111
<b>Car Parking Machines</b> - Rephase required to complete the upgrade programme of car parking machines in 2020/21.	26
<b>Dippy Exhibition Equipment</b> - A request is made to rephase budget to 20/21 as project is still ongoing	3
<b>Accelerated Housing</b> - Progress has been made with GMCA and Homes England, with potential sites identified and discussions underway with landowners and developers. However the current Covid 19 situation (which has impacted on development processes and precursor actions such as site testing) has slowed the progress and therefore it is requested that the remaining funding is rephased to 2020/21.	1,955
<b>Customer Transformation Programme</b> -A request is made to rephase budget to 20/21 as project is still ongoing	5
<b>GM Air Quality Monitoring Station</b> - Delay on starting scheme which will now begin in 2020/21.	52
<b>Town Centre Signage</b> - Rephase required due to some delays on site, the scheme is over 2 years and will run into 2020/21.	12
<b>Highway Investment Programme</b> - Project is over a number of years and is progressing well and budget is required in 2020/21.	813
<b>Bowlee Free School</b> - Scheme is progressing faster than anticipated and therefore budget is required to be rephased back to cover costs.	(6)
<b>TOTAL</b>	<b>7,584</b>

#### Financial Management Update

The Neighbourhoods Capital Programme is rephasing £7.584m into 2020/21. The major schemes that are rephasing budget are Compulsory Purchase Order Programme, Accelerated Housing, Highways Investment Programme, Townships Schemes, Coroners Accommodation and Vehicle Replacement programme.



**CAPITAL FINANCIAL MANAGEMENT STATEMENT  
AS AT END OF MARCH 2020**

Service:

**RESOURCES DIRECTORATE**

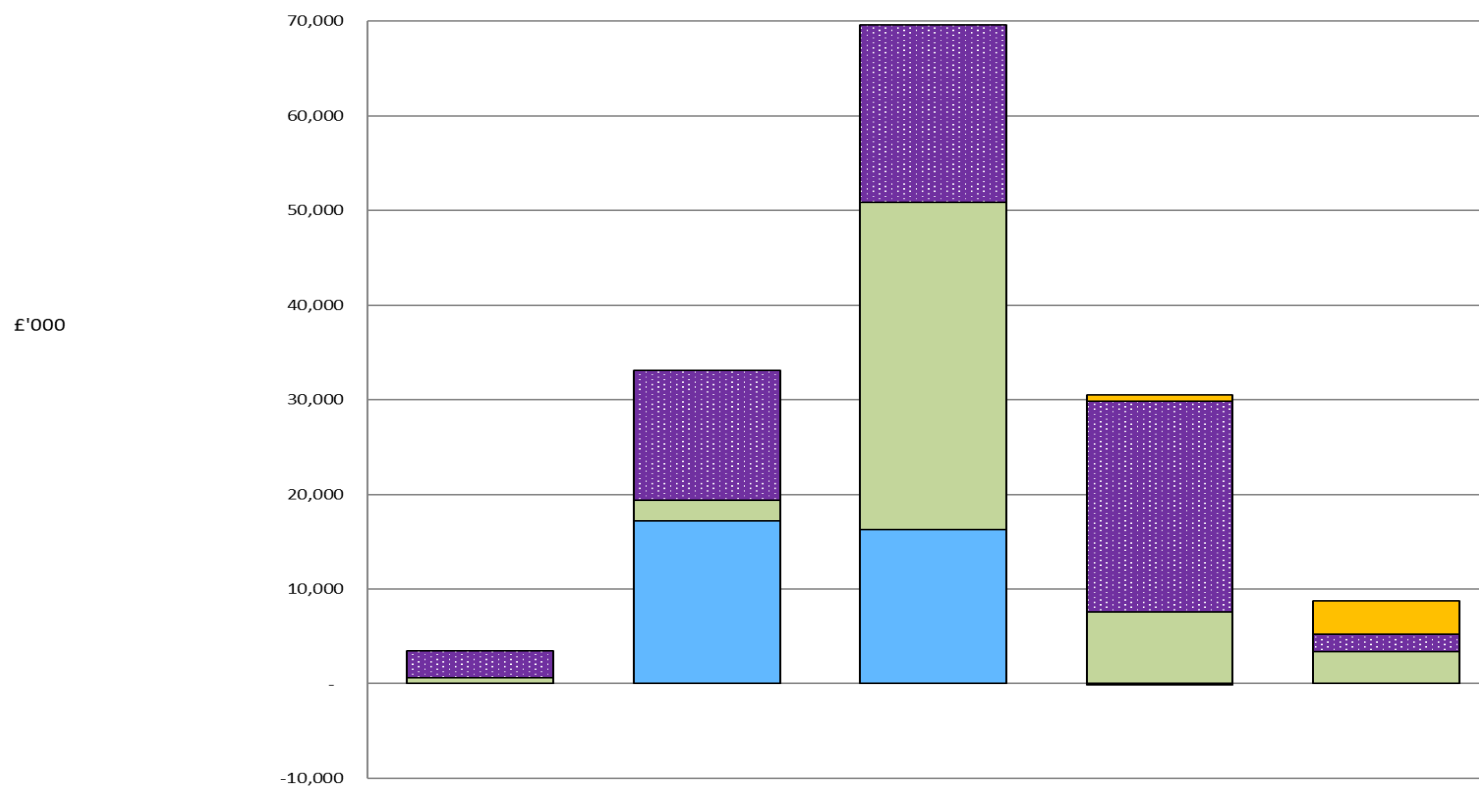
<b>Table 1. Capital Programme Requirement</b>						<b>F</b>			<b>G</b>		<b>H = C + F + G</b>	
	<b>A</b>	<b>B</b>	<b>C = A + B</b>	<b>D</b>	<b>E = C - D</b>	<b>2020/21 Capital Programme</b>	<b>2021/22 Capital Programme</b>	<b>Total</b>		<b>Total Scheme Spend to Date Including Current Year Forecast</b>	<b>Total Scheme Budget</b>	
	2019/20 Programme Base & Rephasing	Current Year Movements	Current Year Total Budget	Final Spend 2019/20	Variation					£'000	£'000	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000	£'000	
Capital Scheme												
Manchester Airport	3,740	0	3,740	1,870	1,870	1,860	0	5,600		1,870	5,600	
Investment Fund	5,000	0	5,000	0	5,000	0	0	5,000		0	5,000	
<b>TOTAL</b>	<b>8,740</b>	<b>0</b>	<b>8,740</b>	<b>1,870</b>	<b>6,870</b>	<b>1,860</b>	<b>0</b>	<b>10,600</b>		<b>1,870</b>	<b>10,600</b>	

<b>Table 2. Programme Changes Requested in Report</b>						
Capital Scheme	Variation	2019/20 Programme	2020/21 Programme	2021/22 Onwards Programme	Funding Source	Explanation of Variance
	£'000	£'000	£'000	£'000		
Manchester Airport	1,870	(1,870)	1,870	0	Borrowing	Rephase Request
Investment Fund	3,500	(3,500)	0	0	RCCO	Project Ended
Investment Fund	1,500	(1,500)	1,500	0	RCCO	Rephase Request
<b>TOTAL</b>	<b>6,870</b>	<b>(6,870)</b>	<b>3,370</b>	<b>0</b>		

<b>Brief Explanation of Major Variances</b>	<b>£'000</b>
<b>Manchester Airport:-</b> A delay with the Legal documentation has resulted in the balance of the 2019/20 budget being paid in the first month of 2020/21.	1,870
<b>Investment Fund :-</b> In-year saving as fund not utilised therefore £3.5m of RCCO budget will be returned, this has been reviewed as part of the 2020/23 Capital Programme process. The remaining £1.5m is to be rephased into 2020/21.	5,000
<b>TOTAL</b>	<b>8,370</b>

<b>Financial Management Update</b>
Due to legal delays in relation to the Manchester Airport Scheme, a request is made to rephase the balance of the 2019/20 budget into 2020/21. The Investment Fund is reporting a £3.5m underspend in 2019/20 and has been reviewed as part of the 2020-2023 Capital Programme.

### Analysis of Approved Capital Budget by Directorate as at P12, 2019/20



	Adult Care	Children's	Economy	Neighbourhoods	Resources	Total
Rephasing to future years previously approved	-	17,185	16,247	-	98	33,334
P12 rephasing requested	636	2,188	34,557	7,558	3,370	48,309
Final Outturn 2019/20	2,815	13,688	18,763	22,290	1,870	59,426
Capital Budget Reductions	-	-	-	676	3,500	4,176
<b>Approved Capital Budget</b>	<b>3,451</b>	<b>33,061</b>	<b>69,567</b>	<b>30,426</b>	<b>8,740</b>	<b>145,245</b>