

2022/23 BUDGET NET EXPENDITURE - MOVEMENTS IN THE YEAR

Reference	Virements - Permanent or Temporary	People	Schools	Finance	Corporate, Customer & Community Services	Economy & Infrastructure	Fire & Rescue Services	Local Committees	Local Govt Review	Corporately Charged	Sub total - Service Exp	Depn Chgd to Services	Precepts Paid	Inflation & Cont.	Sub total - Other items	NET BUDGET excl Reserves
		£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
APPROVED BUDGET COUNTY COUNCIL 18 February 2022		208.279	0.000	38.565	41.712	142.044	21.023	10.866	0.000	4.024	466.513	(40.787)	0.892	28.878	(11.017)	455.496
<i>Late Adjustments not included in budget model</i>																
Transfer of Commissioning from C07 to C20		3.163			-3.163						0				0	0
Budget Amended for Late Adjustments		211.442	0.000	38.565	38.549	142.044	21.023	10.866	0.000	4.024	466.513	(40.787)	0.892	28.878	(11.017)	455.496
Q1 Cash Limit Adjustments																
Innovation Fund Drawdown - Micro Enterprise		CL0101	T	0.075							0.075				0.000	0.075
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET at 30 APRIL 2022		211.517	0.000	38.565	38.549	142.044	21.023	10.866	0.000	4.024	466.588	(40.787)	0.892	28.878	(11.017)	455.571
Tfr to Fire from Contingency - training for new legislation regarding river boat rescue craft.		CL0201	T				0.300				0.300			(0.300)	(0.300)	0.000
Adults Contract Inflation		CL0202	P	5.297							5.297			(5.297)	(5.297)	0.000
EMR Drawdown - HJ Williams bequest		CL0203	T	0.116							0.116				0.000	0.116
Innovation Fund Drawdown - Commercial Development Lead		CL0204	T			0.009					0.009				0.000	0.009
Innovation Fund Drawdown - Social Enterprise		CL0205	T			0.068					0.068				0.000	0.068
Innovation Fund Drawdown - Place And Infrastructure		CL0206	T			0.059					0.059				0.000	0.059
Innovation Fund Drawdown - Place And Enterprise		CL0207	T			0.048					0.048				0.000	0.048
EMR Drawdown - Social Enterprise		CL0208	T			0.136					0.136				0.000	0.136
EMR Drawdown - Local Committees Communities Drawdown		CL0209	T					1.255			1.255				0.000	1.255
EMR Drawdown - Local Committees Highways Drawdown		CL0210	T					0.093			0.093				0.000	0.093
NJC Pay Award 21/22 (1.75%)		CL0211	P	1.923	0.094	0.462	0.546	0.034			3.059			(3.059)	(3.059)	0.000
Soulbury Pay Increase		CL0212	P	0.055							0.055			(0.055)	(0.055)	0.000
EMR Drawdown - Library Furniture & Equipment		CL0213	T			0.036					0.036				0.000	0.036
EMR Drawdown - Brokerage Service Capacity		CL0214	T	0.008							0.008				0.000	0.008
Chief Officer Pay award 21/22 (1.5%)		CL0215	P	0.017	0.002	0.014	0.011				0.044			(0.044)	(0.044)	0.000
EMR Drawdown - Adult Weight Management		CL0216	T	0.108							0.108				0.000	0.108
EMR Drawdown - Additional Drug Treatment		CL0217	T	0.150							0.150				0.000	0.150
EMR Drawdown - COMF		CL0218	T	4.123							4.123				0.000	4.123
Inflation Drawdown - Precepts paid		CL0219	P								0.000	0.022		(0.022)	0.000	0.000
Inflation Drawdown - Specific Contracts Inflation allocation		CL0220	P			0.009	5.031	0.017			5.057			(5.057)	(5.057)	0.000
Inflation Drawdown - 22/23 National Insurance Uplift		CL0221	P	0.519	0.035	0.165	0.187	0.077			0.983			(0.983)	(0.983)	0.000
Income Generation saving increase in advertising revenue to be held in E&I, not Corporate enterprise saving		CL0222	P				(0.100)			0.100	0.000				0.000	0.000
EMR Draw down - Financial Volatility Reserve - <i>Now Reversed</i>		CL0223	T							1.678	1.678				0.000	1.678
<i>Reversal of Above CL adjustment</i>		CL0223	T							(1.678)	(1.678)				0.000	(1.678)
REVISED BUDGET at 31 MAY 2022		223.833	0.000	38.696	39.235	148.039	21.451	12.214	0.000	4.124	487.592	(40.787)	0.914	14.061	(25.812)	461.780
Transfer People to E&I - C&SB utility budget to Corporate Landlord		CL0301	P	(0.027)			0.027				0.000				0.000	0.000
EMR Drawdown - HR operations Staffing - <i>Now Reversed</i>		CL0302	T			0.086					0.086				0.000	0.086
<i>Reversal of Above CL adjustment</i>		CL0302	T			(0.086)					(0.086)				0.000	(0.086)
EMR Drawdown - School Clothing Grants		CL0303	T			0.500					0.500				0.000	0.500
IAG Savings met from inflation - <i>Now Reversed</i>		CL0304	P							0.181	0.181			(0.181)	(0.181)	0.000
<i>Reversal of Above CL adjustment</i>		CL0304	P							(0.181)			0.181		0.000	0.000
EMR Drawdown - Cost of Living Reserve Local Committees		CL0305	T					0.335			0.335				0.000	0.335
Additional NJC Pay award and NIC Uplift Adjustment		CL0306	P	0.233		0.001					0.234			(0.234)	(0.234)	0.000
EMR Drawdown - Short term Capacity		CL0307	T				0.122				0.122				0.000	0.122
EMR Drawdown - Windermere Station Gateway		CL0308	T				0.020				0.020				0.000	0.020
Business Rates Update		CL0309	T								0.000				0.000	0.000
Reversal of ENCTs Contract allocation 22.23		CL0401	P				(0.249)				(0.249)			0.249	0.249	0.000

	Reference	Virements - Permanent or Temporary	People £m	Schools £m	Finance £m	Corporate, Customer & Community Services £m	Economy & Infrastructure £m	Fire & Rescue Services £m	Local Committees £m	Local Govt Review	Corporately Charged £m	Sub total - Service Exp £m	Depn Chgd to Services £m	Precepts Paid £m	Inflation & Cont. £m	Sub total - Other Items £m	NET BUDGET excl Reserves £m
Children's Inflation Drawdown 2022/23	CL0402	P	1.147									1.147			(1.147)	(1.147)	0.000
Children & Families legal fees met from contingency	CL0403	T				0.200						0.200			(0.200)	(0.200)	0.000
Increased Allocation of Troubled & Focussed families Grant	CL0404	P	0.638									0.638				0.000	0.638
Business Rates Pool Update	CL0412	T										0.000				0.000	0.000
EMR Drawdown - Service Centre - Digital Transformation	CL0310	T				0.200						0.200				0.000	0.200
Q1 Directorate Inflationary Pressures Drawdown	CL0311	T	1.188			0.036	3.853	0.246				5.323			(1.809)	(1.809)	3.514
EMR Drawdown - LGR Short-term Capacity	CL0312	T									1.500	1.500				0.000	1.500
<i>Reversal of Above CL adjustment</i>	CL0312	T									(1.500)	(1.500)				0.000	(1.500)
												0.000				0.000	0.000
REVISED BUDGET at 30 JUNE 2022			227.012	0.000	38.696	40.172	151.812	21.697	12.549	0.000	4.124	496.243	(40.787)	0.914	10.920	(29.134)	467.109

	Reference	Virements - Permanent or Temporary	People £m	Schools £m	Finance £m	Corporate, Customer & Community Services £m	Economy & Infrastructure £m	Fire & Rescue Services £m	Local Committees £m	Local Govt Review	Corporately Charged £m	Sub total - Service Exp £m	Depn Chgd to Services £m	Precepts Paid £m	Inflation & Cont. £m	Sub total - Other Items £m	NET BUDGET excl Reserves £m
Q2 Cash Limit Adjustments																	
EMR Drawdown - Carbon Baseline	CL0405	T					0.016					0.016				0.000	0.016
Innovation Fund Drawdown - Decarbonisation Staff	CL0406	T					0.150					0.150				0.000	0.150
EMR Drawdown - Kendal LUP	CL0407	T					0.020					0.020				0.000	0.020
EMR Drawdown - Windermere Gateway	CL0408	T					0.060					0.060				0.000	0.060
EMR Drawdown - Borderlands Place	CL0409	T					0.172					0.172				0.000	0.172
EMR Drawdown - Cycling & Walking	CL0410	T					0.477					0.477				0.000	0.477
EMR Drawdown - Short term Capacity	CL0411	T	0.070									0.070				0.000	0.070
												0.000				0.000	0.000
REVISED BUDGET AT 31 JULY 2022			227.082	0.000	38.696	40.172	152.707	21.697	12.549	0.000	4.124	497.208	(40.787)	0.914	10.920	(29.134)	468.074
Innovation Fund Drawdown - Think Family	CL0501	T				0.036						0.036				0.000	0.036
Innovation Fund Drawdown - Advertising Space	CL0502	T				0.070						0.070				0.000	0.070
EMR Drawdown - Library Book Fund	CL0503	T				0.192						0.192				0.000	0.192
EMR Drawdown - Library Culture & Arts Fund	CL0504	T				0.130						0.130				0.000	0.130
Innovation Fund Drawdown - Service Centre	CL0505	T				0.049						0.049				0.000	0.049
EMR Drawdown - ESMCP	CL0506	T						0.037				0.037				0.000	0.037
												0.000				0.000	0.000
												0.000				0.000	0.000
												0.000				0.000	0.000
												0.000				0.000	0.000
REVISED BUDGET AT 31 AUGUST 2022			227.082	0.000	38.696	40.649	152.707	21.734	12.549	0.000	4.124	497.722	(40.787)	0.914	10.920	(29.134)	468.588
EMR Drawdown - Capacity funding SEND improvement	CL0601	T	0.070									0.070				0.000	0.070
Enterprise Saving	CL0602	T					(0.345)				0.345	0.000				0.000	0.000
Lead Local Authority Flood Grant no longer paid	CL0603	T										0.000				0.000	0.000
Transfer of Connecting Cumbria Gainshare to Earmarked Reserve	CL0604	T					(1.785)					(1.785)				0.000	(1.785)
EMR Drawdown - Parking Enforcement	CL0605	T					0.054					0.054				0.000	0.054
EMR Drawdown - WREP Grant	CL0606	T	0.193									0.193				0.000	0.193
Adults COVID Pressures Reserve	CL0607	T	(1.985)									(1.985)				0.000	(1.985)
Innovation Fund Drawdown - TB Salary	CL0608	T				0.131						0.131				0.000	0.131
EMR Drawdown - Emergency Active Travel Tranche 2	CL0609	T					0.013					0.013				0.000	0.013
Tfr to CC&CS from E&I - Additional funding PA Costs	CL0610	T				0.010	(0.010)					0.000				0.000	0.000
EMR Drawdown - Parton Landslip	CL0611	T					0.021					0.021				0.000	0.021
EMR Drawdown - Netherhall Pool	CL0612	T					0.126					0.126				0.000	0.126
EMR Drawdown - PM Short Term Capacity	CL0613	T				0.109						0.109				0.000	0.109
Part Reversal of CL0221 and CL0306	CL0614	T	(0.282)		(0.014)	(0.068)	(0.077)	(0.032)				(0.473)		0.473		0.473	0.000
Delivery of Integrated Transport Saving	CL0615	P	(0.374)		(0.003)	(0.059)	0.447	(0.011)				0.000				0.000	0.000
Drawdown Elections EMR to reduce deficit	CL0616	T									0.230	0.230				0.000	0.230
Drawdown Highways Fleet replacement EMR to cover RCCO costs	CL0617	T									1.750	1.750				0.000	1.750
Drawdown Capital Fund to cover RCCO costs	CL0618	T									2.456	2.456				0.000	2.456
Drawdown Long Term Investment EMR to cover RCCO costs	CL0619	T									1.479	1.479				0.000	1.479
Drawdown of LGR Earmarked Reserve	CL0620	T								17.283		17.283				0.000	17.283
												0.000				0.000	0.000
REVISED BUDGET AT 30 SEPTEMBER 2022			224.704	0.000	38.679	40.772	151.151	21.691	12.549	17.283	10.384	517.394	(40.787)	0.914	11.393	(28.661)	488.733

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Q3 Cash Limit Adjustments																	
EMR Drawdown of SIMB Grant	CL0701	T	0.369									0.369				0.000	0.369
EMR Drawdown - Virtual Head Extension unspent grant	CL0702	T	0.076									0.076				0.000	0.076
EMR Drawdown - Cost of Living - CAB	CL0703	T				0.146						0.146				0.000	0.146
EMR Drawdown - Cost Of Living - FSM	CL0704	T				0.411						0.411				0.000	0.411
EMR drawdown - Cost Of Living - W2W	CL0705	T				0.500						0.500				0.000	0.500
EMR Drawdown - Ways to Welfare	CL0706	T				0.022						0.022				0.000	0.022
Funding for Asset Valuations	CL0707	T			(0.005)		0.005					0.000				0.000	0.000
EMR Drawdown - Innovation Fund to Apprentices	CL0708	T				0.029						0.029				0.000	0.029
												0.000				0.000	0.000
REVISED BUDGET AT 31 OCTOBER 2022			225.149	0.000	38.674	41.880	151.156	21.691	12.549	17.283	10.384	518.947	(40.787)	0.914	11.393	(28.661)	490.286
Innovation Fund Drawdown - Social Worker Recruitment Incentives	CL0801	T	0.005									0.005				0.000	0.005
22/23 Pay Award - incl Living Wage & Chief Officers	CL0802	P	7.829		0.287	1.663	2.302	0.137		0.057		12.275			(10.090)	(10.090)	2.185
EMR Drawdown - Community Services Grant	CL0803	T	0.184									0.184				0.000	0.184
EMR Drawdown - Short Term Capacity Reserve for Highways, Transport & Fleet Capacity, Technical Workstream Support	CL0804	T					0.102					0.102				0.000	0.102
												0.000				0.000	0.000
REVISED BUDGET AT 30 NOVEMBER 2022			233.167	0.000	38.961	43.543	153.560	21.828	12.549	17.340	10.384	531.513	(40.787)	0.914	1.303	(38.751)	492.762
EMR D'down - Short Term Capacity re Education Health Care Plan	CL0901	T	0.092									0.092				0.000	0.092
EMR D'down - Adoption Interagency	CL0902	T	0.593									0.593				0.000	0.593
EMR D'down - Short Term Capacity re Adult Social Care pressures due to LGR	CL0903	T	0.207									0.207				0.000	0.207
Transfer from Corp H & S to Fire for safety and assurance work	CL0904	T				(0.025)		0.025				0.000				0.000	0.000
EMR D'Down re Food Poverty & Breakfast Grant Payments to Schools	CL0905	T	1.500									1.500				0.000	1.500
EMR D'Down re Food Poverty & Breakfast Grant Payments to Schools - PART REVERSAL	CL0905	T	(0.400)									(0.400)				0.000	(0.400)
EMR D'down - Short Term Capacity to CC&Cs	CL0906	T				0.780						0.780				0.000	0.780
EMR D'down - Short Term Capacity to Fire	CL0907	T						0.242				0.242				0.000	0.242
EMR D'down - Fire Pensions Admin	CL0908	T						0.029				0.029				0.000	0.029
EMR D'down - Legal Services C & F	CL0909	T				0.032						0.032				0.000	0.032
EMR D'down - L & D	CL0910	T				0.055						0.055				0.000	0.055
EMR D'down - Short Term Capacity re capacity for recruitment & organisational change for HR Workforce Workstream	CL0911	T				0.074						0.074				0.000	0.074
EMR D'down - External Apprentices	CL0912	T				0.003						0.003				0.000	0.003
EMR D'Down - Rural Mobility	CL0913	T					0.046					0.046				0.000	0.046
EMR D'Down - Windermere Gateway	CL0914	T					0.005					0.005				0.000	0.005
EMR D'Down - Additional Rural Mobility	CL0915	T					0.005					0.005				0.000	0.005
EMR D'Down - Port of Workington Prospectus	CL0916	T					0.020					0.020				0.000	0.020
EMR D'Down - Port of Workington Dredging	CL0917	T					0.018					0.018				0.000	0.018
EMR D'Down - CMF Mnt DDA Surveys	CL0918	T					0.040					0.040				0.000	0.040
EMR D'Down - CMF Mnt Dilaps	CL0919	T					0.081					0.081				0.000	0.081
EMR D'Down - CMF NRAC DDA Surveys	CL0920	T					0.060					0.060				0.000	0.060
EMR D'down - Volatility Reserve for Cumbria Care Market Supplement	CL0921	T	1.374									1.374				0.000	1.374
EMR D'down - Short Term Capacity for Corporate & Enabling Contracts	CL0922	T	0.160									0.160				0.000	0.160
Adult Social care Market Sustainability funded from Finance Volatility Reserve and Inflation	CL0923	T	2.360									2.360			(0.360)	(0.360)	2.000
EMR D'down - ICT re Laptops	CL0924	T				0.200						0.200				0.000	0.200
Pension Strain Costs from Modernisation Reserve	CL0925	T	0.211			0.034	0.123					0.368				0.000	0.368
Teachers Pay Award 22-23	CL0926	P	0.052									0.052			(0.052)	(0.052)	0.000
												0.000				0.000	0.000
												0.000				0.000	0.000
												0.000				0.000	0.000
												0.000				0.000	0.000
REVISED BUDGET AT 31 DECEMBER 2022			239.316	0.000	38.961	44.696	153.958	22.124	12.549	17.340	10.384	539.509	(40.787)	0.914	0.891	(39.163)	500.346