

## Appendix B – Supplementary Estimates

### **Table A General Purpose Grant Revenue Supplementary Estimates less than £1,000,000 – Already approved for noting purposes only**

Finance Sub-Committee approved supplementary revenue estimates for general purpose grants coded centrally up to and including £1,000,000.

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2022/23	Lower Tier Services Grant	7	The Lower Tier Services Grant was introduced in the local government finance settlement 2021 to 2022 for local authorities with responsibility for lower tier services.
Corporate Policy	2021/22	Tax Income Guarantee Scheme (Reserves)	3	Compensation for Business Rates losses.
<b>Total Corporate Policy</b>			<b>10</b>	

### **Table B Specific Grant Supplementary Estimates less than £1,000,000 – Already approved for noting purposes only**

Finance Sub-Committee approved supplementary estimates for specific grants coded directly to services up to and including £1,000,000.

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2021/22	Local Authority Data Sharing (LADS)	1	Funding for software and staffing to administer the required changes for Local Authority Data Sharing.

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2021/22	COVID-19 Test and Trace Support (Self Isolation Payment)	257	Test and Trace Support Payment scheme – awards and administration of the scheme to support people self-isolating on a low income. For period October to December 2021.
Corporate Policy	2021/22	New Burdens 5 Post Payment Assurance, Reconciliation and Debt Recovery (Tranche 1 + 2)	49	Business Grant assurance and reporting processes required for all business grant schemes from the 1 August 2020 to 31 March 2022.
Corporate Policy	2021/22	New Burdens (6) Omicron Hospitality and Leisure Grant and the Additional Restrictions Grant (3rd Top Up) COVID-19 Grant Schemes	53	New Burden grant relating to the additional costs resulting from grant delivery of the Omicron Hospitality and Leisure Grant scheme and the Additional Restrictions Grant scheme between 30 December 2021 and 31 March 2022.
<b>Total Corporate Policy</b>			<b>360</b>	

**Table C - Supplementary Estimates over £1,000,000 – Already approved for noting purposes only**

Finance Sub-Committee recommended to Council to approve fully funded supplementary revenue estimates for specific grants coded directly to services over £1,000,000.

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2022/23	Business Rate Compensation Grant (Reserves)	13,890	S31 grants received to compensate for reduced business rates collected as a result of reliefs mandated by Central Government after the setting of the Business Rates Baseline in 2013/14 (grant covers CEC 49% share).
<b>Total Corporate Policy</b>			<b>13,890</b>	

**Table D - Supplementary Revenue Estimates for approval**

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2021/22	Covid-19 Compensation for Sales, Fees and Charges Income	108	The Sales, Fees and Charges scheme compensates local authorities for irrecoverable income losses due to Covid-19 for the period April - June 2021. This is for the additional amount received above the estimated payment for 2021/22 in the December report.
Corporate Policy	2021/22	Council Tax Family Annexe Discount Grant	23	The purpose of the grant is to compensate billing authorities in England for the council tax foregone in 2021-22 due to their implementation of the national council tax discount scheme for family annexes.
Corporate Policy	2021/22	Local Government Transparency Code - New Burdens	13	New burdens in relation to the Council's obligation to publish information in line with the Government's Transparency Code 2014.
Corporate Policy	2021/22	Redmond Review Local Audit Fees Grant	61	The Redmond Review recommended that the current fee structure for local audit be revised to ensure that adequate resources are deployed to meet the full extent of local audit requirements. To support the implementation of this, in the

				government response to the Review, ministers announced £15 million in additional funding in 2021/22. This is intended to support affected local bodies to meet the anticipated rise in audit fees in 2021/22, driven by new requirements on auditors including the 2020 Code of Audit Practice, and to enable local authorities to develop standardised statements of service information and costs.
Corporate Policy	2022/23	Council Tax Rebate Scheme - New Burdens on Account Payment	170	New Burden grant relating to the additional costs resulting from administration of support for energy bills - the council tax rebate 2022-23.
Corporate Policy	2022/23	Council Tax Support Administration Subsidy	29	Council Tax Support administration within the Benefits team. Increase on MTFS 2022-26 estimate. The grant is provided towards expenditure incurred, or to be incurred, in respect of the provision of local Council Tax Support Administration in 2022/23.
Corporate Policy	2022/23	HB Admin Subsidy Grant	82	Additional amount received that was higher than the estimated amount in the MTFS.
Corporate Policy	2021/22	New Burden grants - incapacity benefit reassessment	12	New burden funding for activities relating to incapacity benefit reassessment, improvements to supported & temporary accommodation and council tax data submissions ONS.
Corporate Policy	2021/22	Police & Crime Commissioner Panel administration grant	65	Each PCC panel is hosted by a local authority which is responsible for establishing and maintaining a panel, provides administration support, legal advice, communications and democratic services support to the panel.
Corporate Policy	2021/22	Elections grant	345	Grant claim for the May '21 PCC elections.
<b>Total Corporate Policy</b>			<b>908</b>	

**Table E - Supplementary Revenue Estimates for Council approval**

<b>Committee</b>	<b>Year</b>	<b>Type of Grant</b>	<b>£000</b>	<b>Details</b>
Corporate Policy	2021/22	Housing Benefit Subsidy	5,719	Payment of claims administration within Housing Benefits.
<b>Total Corporate Policy</b>			<b>5,719</b>	

**Table F Supplementary Capital Estimates for Approval – up to £1m**

Capital Scheme	Year	£000	Details
Best4Business	2021/22	491	To increase the budget to cover expenditure in 2021-22 with an additional contribution from Cheshire East of £61k and contributions from Cheshire West & Chester of £429k to match that being funded by Cheshire East overall.
Prevero - implementation of the forecasting tool (FP & A)	2021/22	14	To increase the budget to cover expenditure in 2021-22 funding split 50:50 Cheshire East and Cheshire West & Chester.
<b>Total Corporate Policy</b>		<b>505</b>	

**Table G Capital Budget Virements for Approval – up to £5m**

Capital Scheme	Year	£000	Details
Strategic Capital Projects	2021/22	-878	To cover the final CPO compensation claim referred to the Upper Tribunal (Lands Chamber) on Crewe Green Link Road. Settlement of Post Reference costs.
<b>Total Corporate Policy</b>		<b>-878</b>	