

Manchester City Council Report for Resolution

Report to: Executive – 17 February 2021

Subject: Revenue Budget Monitoring to the end of December 2020

Report of: Deputy Chief Executive and City Treasurer

Summary

The report outlines the projected outturn position for 2020/21, based on spend and income as at the end of December 2020 and future projections.

Recommendations

The Executive is recommended to:

1. Note the global revenue monitoring report and a forecast outturn position of a breakeven position.
 2. Approve additional COVID-19 grants to be reflected in the budget, with £1.333m workforce capacity fund and £0.842m to support increased testing in care homes applied to the Adult Social Care pooled budget, see section 3;
 3. Approve application of Additional Restriction Grant support for businesses, see section 3.8;
 4. Approve the use of budgets to be allocated, in Appendix 1, Slide 12.
 5. Approve budget virements in Appendix 1, slide 12.
 6. Approve the use of unbudgeted external grant funding (non COVID-19) in Appendix 1, Slide 12.
-

Wards Affected: All

Environmental Impact Assessment - the impact of the issues addressed in this report on achieving the zero-carbon target for the city

The budget reflects the fact that the Council has declared a climate emergency by making carbon reduction a key consideration in the Council's planning and budget proposals.

Manchester Strategy outcomes	Summary of the contribution to the strategy
A thriving and sustainable city: supporting a diverse and distinctive	

economy that creates jobs and opportunities	The effective use of resources underpins the Council's activities in support of its strategic priorities.
A highly skilled city: world class and home grown talent sustaining the city's economic success	
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	
A liveable and low carbon city: a destination of choice to live, visit, work	
A connected city: world class infrastructure and connectivity to drive growth	

Full details are in the body of the report, along with any implications for

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

Financial Consequences – Revenue

The report identifies a projected balanced budget for 2020/21, based on the financial implications of COVID-19, government funding confirmed to date and other identified changes, in year efficiencies and mitigations.

This report focuses on 2020/21, however it is anticipated the implications of COVID-19 will have a significant impact on the Council's finances for a number of years. With the likely scale of funding pressures and future resource reductions, it is important that the Council holds a robust position on reserves and maintains the ability to deal with issues that arise during the financial year.

Financial Consequences – Capital

The revenue budget includes funding to meet the capital financing costs of the Council. Changes in the capital programme can affect the budget to meet such costs.

Contact Officers:

Name: Carol Culley
Position: Deputy Chief Executive and City Treasurer
Telephone: 0161 234 3406
E-mail: carol.culley@manchester.gov.uk

Name: Helen Seechurn
Position: Interim Deputy City Treasurer
Telephone: 0161 234 1017
E-mail: helen.seechurn@manchester.gov.uk

Name: Samantha McArdle
Position: Corporate Finance Lead
Telephone: 0161 234 3472
E-mail: sam.mcardle@manchester.gov.uk

Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

Executive – 11 November 2020 Report to update on the Council's MTFP focusing on the financial position and strategy from 2021/22

Executive - 14 October 2020 P5 Revenue Budget Monitoring 2020/21 and Budget Position 2021/22

Executive 9 December 2020 P7 Revenue budget monitoring 2020/21

1 Introduction

- 1.1 This report provides an overview of the Council's current financial position for 2020/21. It should be noted that the COVID-19 related forecasts included in this report are based on the round 9th return submitted to MHCLG on 29 January. The figures will continue to be refined as costs crystallise and income implications become clearer.
- 1.2 The forecast budget shortfall from COVID-19 pressures is £58m this financial year. The forecast overall position for 2020/21 is a balanced budget after taking account of confirmed government funding and mitigation through the Council's share of the sales, fees and charges emergency funding.
- 1.3 There remains a significant shortfall from 2021/22 to be managed through a programme of budget cuts, as set out in the Medium-Term Financial Plan report elsewhere on this agenda.

2 Overview of COVID-19 Financial implications

- 2.1 The round 9 return to MHCLG was submitted on 29 January. This showed the anticipated financial cost of COVID-19 to the Council is currently £164.4m of which £23.6m relates to additional expenditure and £140.8m to loss of income.

	COVID-19 Financial impact £000
Forecast cost pressures	23,625
Forecast Income Shortfalls	140,813
Total	164,438

- 2.2 The financial impact of COVID-19 during 2020/21 will fall over two budget years (2020/21 and 2021/22) due to the following factors:
- Any surplus or deficit on the Collection Fund (which covers both business rates and council tax income) is usually reflected in the year following that in which the income is (or is not) collected. Note the government has mandated that any 2020/21 irrecoverable deficit is smoothed over 3 years 2021/22 to 2023/24.
 - The Council has an airport dividend reserve which means that a significant proportion of the income (£56m) is budgeted to be used a year in arrears.
 - The budget shortfall has been adjusted for bus lane and parking lane enforcement income as this affects the level of the available reserve to fund future commitments.
- 2.3 This has resulted in the financial effect of COVID-19 for 2020/21 and 2021/22 as per table two below. This also includes further financial pressures into 2021/22 from anticipated continuing income losses (council tax, business rates, dividend, fees and charges) and further costs in 2021/22, particularly in adult social care and homelessness.

Table Two: Summary of COVID-19 Impact across 2020/21 and 2021/22 (excluding funding announcements)

	2019/20 £000	2020/21 £000	2021/22 £000
Additional Costs (MCC only)	389	23,235	25,531
Income:			
Loss of Income (MCC only)		140,812	111,677
Adjustment for element of airport dividend not budgeted to use in year		(55,809)	(8,729)
2020/21 Council Tax and Business Rates shortfalls impact a year in arrears		(41,449)	13,816
2020/21 Council Tax shortfall relating to 2019/20 deficit impact a year in arrears*		(3,072)	3,072
Bus Lane and Parking Income - impact on reserves capacity		(5,757)	(1,430)
Budget impact of lost income	0	34,725	118,406
Total Costs and Net income losses	389	57,960	143,938

*This element of the deficit is not eligible to be spread as it relates to an increase in the 2019/20 bad debt provision

Total forecast COVID-19 cost pressures

- 2.4 Dealing with the immediate impact of COVID-19 has resulted in major spending pressures, particularly in social care and homelessness. There are also additional costs arising from functions such as providing the community hub and services for shielding residents as well as sourcing and supplying personal protective equipment (PPE) for other organisations. These all form part of the Government's expectations of local authorities in delivering the national response in individual communities. The table below shows the 2020/21 forecast additional spend of £23.2m by Directorate.

Table Three: Forecast COVID-19 additional costs by Directorate

Service Area	MCC Forecast Cost 2020/21 £000
Children's Services	674
Adult Social Care	9,323
Public Health	528
Homelessness	4,919
Corporate Core	2,060
Neighbourhoods	4,731
Growth and Development	217
Community Hub	783
Total forecast additional costs	23,235

Forecast COVID-19 Income Shortfalls

- 2.5 The total income loss is forecast at £140.8m (with a further £0.040m against the HRA in respect of voids and the increased turnaround time). The net impact on the income budget for 2020/21 is £34.7m as shown in table four.

Table Four: Forecast COVID-19 income shortfalls

Service Area	Income Loss reported 2020/21 £000	Timing Adjustments on budget impact £000	Impact on 2020/21 budget £000
Collection Fund	44,521	(44,521)	0
Corporate Budgets	70,943	(55,809)	15,134
Children's Services	630		630
Homelessness	34		34
Corporate Core	9,665	(5,757)	3,908
Neighbourhoods	10,493		10,493
Growth and Development	4,527		4,527
Total forecast additional costs	140,813	(106,087)	34,725

3 Additional Central Government Funding for COVID-19 response

- 3.1 The COVID-19 related grants notified to date are summarised in Appendix 2. Note only the confirmed emergency funding of £75.4m (of which £0.4m has been applied to 2019/20) and £10.2m forecast for Sales Fees and charges losses are available to support the direct additional costs and income shortfalls faced by the Council. The remaining grants are either directly passed on to businesses or residents or earmarked for specific priorities such as test and trace.
- 3.2 These grants and associated spend are now reflected in the revised budget shown in table six below.
- 3.3 Since the last monitoring report to Executive on 9 December there has been further government grant allocations to be reflected in the budget as follows:
- Adult Social Care - Workforce Capacity Fund £1.333m - On 29 January the Government published guidance for councils and adult social care providers on the £120 million Workforce Capacity Fund. The purpose of the funding is to enable councils to supplement and strengthen adult social care staff capacity to ensure the delivery of safe and continuous care.
 - Adult Social Care - Support increased testing in care homes £0.842m - This £149 million grant is ringfenced for lateral flow device testing in adult

social care. The Council will be required to pass on 80 per cent of the funding to care homes on a per beds basis, with 20 per cent used at the local authorities' discretion to support the care sector in delivering additional lateral flow device testing. This grant can be used to cover expenditure from 2 December 2020 to 31 March 2021. All funding must be spent by its conclusion on 31 March, and any funding that remains unspent at this point will need to be returned to DHSC.

- Neighbourhood Services - Cultural recovery (£0.882m). This has been awarded to Manchester Art Gallery for qualifying organisations that were severely financially impacted by COVID-19. The funding will be used to cover income losses and making the Gallery and ongoing exhibitions programme COVID secure.
- Neighbourhood Services - Community Champions Fund (£0.621m). This grant is to be used to work with community-based organisations to protect those most at risk from COVID-19. This will include building on existing work and developing networks where they don't currently exist. The funding is due to be spent in 2020/21.
- Corporate Core - Self Isolation Support (£379k). New burdens funding provided by government for the administration of the Test and Trace Support Payment Scheme, which awards £500 to individuals who are told to self-isolate by the NHS Test and Trace or the COVID-19 App, are employed or self-employed, unable to work from home, losing income as a result and on one of the seven qualifying benefits.
- Corporate Core Administering Business Rates Relief New Burden (£12k). New burdens funding provided by government for the software and administration costs of implementing the extended retail relief scheme, which has awarded an additional £140.5m (including 1% on behalf of the fire and rescue authority) to retail, hospitality and leisure businesses across the city.
- Corporate Core Council Tax Hardship New Burdens (£58k). New burdens funding provided by government for the software and administrative costs associated with implementing the Council Tax hardship fund, which deducts £150 from council tax support claimant's council tax liability.
- Corporate Core Local Authority Discretionary Grant Fund New Burdens (£101k). New burdens funding provided by government for the administration of the Local Authority Discretionary Grant scheme, which has provided £5.4m of support to 957 businesses not registered for business rates bills.

3.4 There have been updates and additional funds relating to grants previously announced as follows:

- Neighbourhood Services - Contain Outbreak Management Fund (£5.749m) Note this is in addition to the £4.423m previously awarded. The

Department of Health and Social Care announced this grant to fund activities such as enforcement, compliance and contact tracing. The COVID-19 Winter Plan was published 23 November, this included an extension to the Contain Outbreak Management Fund to recognise the ongoing public health and outbreak management costs to Local Authorities of tackling COVID-19.

- Sales, fees and charges grant (£3.7m to date, FYE £10.2m) A support package for losses from sales, fees and charges was announced in July. 75% of these losses will be funded by the Government – but only where they exceed 5% of the Council's planned income from sales, fees and charges. The first claim relates to losses from April to July and has been confirmed at £3.7m. Based on current forecasts the full year claim will be in the region of £10.2m.
- Leisure Centre support - c£0.1bn funding has been identified to provide support to council leisure centres most in need. Manchester has bid for £1.3m and is expected to receive the outcome of the bid by late February.
- Growth and Development - Clinically Extremely Vulnerable (CEV) people (£266k) - In addition to the £286k already received, to cover the period 5 to 31 January when new national lockdown restrictions were announced. This is being used to provide support, such as access to food deliveries and signposting to local support services, to the most at risk and enable them to stay at home as much as possible over this period. Further funding is expected for February, at the same rate, where shielding guidance remains in place.

3.5 A full resourcing plan has been developed which sets out the use of the different funding streams for the additional COVID-19 related responsibilities and associated workforce requirements.

Business Grant support

3.6 There have also been several announcements relating to support for businesses. The Council acts as agent to administer these government schemes so the payments are netted off the grant received and will not be shown gross in the budget. The exception is the Additional Restrictions Grant which will be reflected in the budget as the Council has discretion on its application.

3.7 In addition to the support already provided for pre 2 December local restrictions and the second national lockdown, government has announced a further 3 new schemes to provide business support to 4 January. The new schemes are as follows:

- £1k grants for 'wet-led' pubs (additional £179k) - On 1 December an additional £1,000 Christmas grant for 'wet-led pubs' in tiers 2 and 3 was announced. This will be a one-off for December and will be paid on top on the existing up to £3,000 monthly cash grants for businesses. This funding

is in addition to the £70k already received as a result of Government revised calculations. Local authorities will be responsible for distributing the grants.

- 3 December to 30 December - Local Restriction Support Grant (Open) Version 2 (£199k) - Following the second national lockdown which ended on 2 December, local authorities that returned to Tier 2 or Tier 3 received an allocation to pay Local Restrictions Support Grant (Open) Version 2 grants. This was a formula based allocation pro rata to each full or part four-week period in these tiers. Whilst discretionary the formula was based on support to specific businesses that remained open but were significantly impacted and with the funding levels per business suggested. This forms the basis of the Manchester scheme. The Council received £199k with grant payments of up to £2,100 for every four-week period and applied pro-rata.
- 3 December to 30 December Local Restrictions Support Grant (Closed) Version 2 (£4.791m) - Following the second national lockdown which ended on 2 December, local authorities received an allocation to pay LRSNG (closed) Version 2 grants for the time they have been in Tier 3. Local authorities must make grant payments to businesses that had to close between 3 December and 30 December, with grants of up to £3,000 per four-week period, pro-rata. Further funding will be available should grant payments exceed the allocation.
- 31 December to 4 January - Local Restriction Support Grant (Closed Addendum) Tier 4 (funding included within LRSNG Closed Version 2 allocation) - Businesses that were required to close from 31 December to 4 January under the Government's Tier 4 restrictions will receive grants of up to £3,000 for every four-week period that they have to remain closed, pro-rata.

3.8 Support made available following the national restrictions introduced on 5 January until mid-February:

- 5 January to mid-February Local Restrictions Support Grant (Closed Addendum) January (£16.780m). The LRSNG (Closed Addendum) January is a mandatory grant for businesses that have a rateable value (thresholds in the rating system are used to set different grant rates rather than this being based on eligibility for business rates reliefs). A single grant for the six-week period will be paid. The amounts are fixed and businesses with more than one qualifying property will receive more than one grant. The grants are for properties with a rateable value of £15k or under, £2001; for properties with a rateable value of over £15k and below £51k, £3,000; and for properties with a rateable value of £51k or over, £4,500. The Council's allocation is £16.780m and further funding will be available should grant payments exceed this allocation.
- Closed Business Lockdown Payments (£33.552m) - Government announced an additional one-off lockdown payment for businesses that

were mandated to closed from 5 January to mid February, the third national lockdown. The amounts are fixed and businesses with more than one qualifying property will receive more than one grant. The grants are for properties with a rateable value of £15k or under, £4,000; for properties with a rateable value of over £15k and below £51k, £6,000; and for properties with a rateable value of £51k or over, £9,000. The Council's allocation is £33.552m.

- Corporate Core - Additional Restrictions Grant Top Up (£4.911m). This is a top up allocation, in addition to the £11.698m already received, based on a per head of population distribution (using ONS 2019 Mid-Year Population Estimates), giving total ARG funding of £16.609m. ARG can be used in 2020/21 and 2021/22. Similar to the previous allocation each local authority is to facilitate a discretionary grant scheme. In addition to supporting those businesses that are closed but do not have a rateable value, or those who are severely impacted rather than closed and are not eligible for other forms of support, the Council seeks to further expand ARG support to include a range of other businesses including:
 - £2.5m for strategically important cultural, entertainment or convention facilities in the city,
 - £1.0m additional support to charities,
 - £2.0m for strategically economically important businesses in the city,;
 - £1.9m for childcare and day care providers,
 - £460k for independent retailers with no business rates liability that have been mandated to close and can show fixed property related costs,
 - £1.0m for taxi drivers, and
 - £4.74m for businesses affected by a reduction in daytime or commuter trade, within the tourism and culture sector, in the airport supply chain, and self- employed company directors of small businesses without fixed property related costs.

4 Measures taken to balance the budget

- 4.1 As shown in table two the impact of the COVID-19 additional costs and income shortfalls on the 2020/21 revenue budget is forecast at £58m, increasing to £144m next year.
- 4.2 The un-ringfenced support for 2020/21 now totals £64.8m plus the funding to support sales, fees and charges income losses estimated at £10.2m. In addition, £18.2m of in year savings and mitigations have been identified to support the current year's position.
- 4.3 The tranche four funding announcement and other changes have provided an additional £35.2m to offset COVID related pressures some of which will impact Manchester in 2021/22, subject to any further in-year costs arising from COVID-19. This will leave a forecast balanced budget for 2020/21.

Table Five: Measures taken to offset the underlying gap in 2020/21

	Revised 2020/21 £000
COVID-19 Budget impact of Additional Costs and Net income losses (includes mandatory smoothing of CF deficit)	57,960
COVID-19 Emergency Funding (Confirmed)	(64,782)
COVID-19 Sales, fees and charges support (estimate)	(10,200)
Savings, mitigations and other changes	(18,205)
Budget shortfall after expected funding/ mitigations	(35,227)
Reprofile use of reserves to part offset loss of income impacting future years	35,227
Total - Potential Budget Gap	0

5 Overview of forecast Position 2020/21

- 5.1 The following table summarises the spend for 2020/21 by service. The supporting Appendix outlines the main reasons for the variation to budget.

Table Six: Overall forecast position as at 31 December 2020

Forecast as at 31 December 2020	Original Approved Budget £000	Revised Budget £000	Forecast Outturn £000	Total Forecast Variance £000	Movement from last reported to Exec £000	Memo: Breakdown of variance			
						COVID related Expenditure £000	COVID related income reduction £000	Other over / under spends £000	Total Forecast Variance £000
Total Available Resources	(666,125)	(861,047)	(848,249)	12,798	(1,103)	0	15,134	(2,336)	12,798
Total Corporate Budgets	126,761	258,395	254,868	(3,527)	(1,695)	0	0	(3,527)	(3,527)
Children's Services	130,320	134,769	133,414	(1,355)	562	674	629	(2,658)	(1,355)
Adult Social Care	221,253	234,448	240,913	6,465	(256)	9,850	0	(3,385)	6,465
Homelessness	15,285	17,604	23,897	6,383	1,216	4,919	34	1,430	6,383
Corporate Core	69,958	95,717	100,135	4,418	2,594	2,061	3,908	(1,551)	4,418
Neighbourhoods	93,802	108,624	120,232	11,608	2,933	4,731	10,493	(3,616)	11,608
Growth and Development	8,746	11,490	14,455	2,965	(842)	1,000	4,527	(2,562)	2,965
Total Directorate Budgets	539,364	602,652	633,136	30,484	6,207	23,235	19,591	(12,342)	30,484
Total Use of Resources	666,125	861,047	888,004	26,957	4,512	23,235	19,591	(15,869)	26,957
Total forecast over / (under) spend	0	0	39,755	39,775	3,409	23,235	34,725	(18,205)	39,755
COVID 19 Government grant				(64,782)	0		(64,782)		(64,782)

Forecast as at 31 December 2020	Original Approved Budget £000	Revised Budget £000	Forecast Outturn £000	Total Forecast Variance £000	Movement from last reported to Exec £000	Memo: Breakdown of variance			
						COVID related Expenditure £000	COVID related income reduction £000	Other over / under spends £000	Total Forecast Variance £000
income (tranche 1 to 4) - Confirmed									
COVID 19 Sales, fees and Charges grant income – Forecast				(10,200)	(3,800)		(10,200)		(10,200)
Reprofile the use of reserves				35,227	391		35,227		35,227
Net forecast over / (under) spend				0	0		18,205	(18,205)	0

5.2 The original approved Directorate budget was £539.364m, and this has increased by £63.288m to a revised budget of £602.652m. This reflects a £56.394m increase to resources and directorate budgets for specific grants and spend relating to COVID-19. Note, this excludes funding for the business support grants schemes and the latest tranche of un-ringfenced support; the detail is included in Appendix 2. As well as the COVID funding this includes the budgets held corporately which have now been allocated totalling £6.894m as follows:

- £5.252m for the 2020/21 pay award allocated across all Directorates.
- £2.805m allocations for inflationary pressures,
 - £0.805m annual contractual inflationary increase on the waste collection and disposal contract,
 - £364k for a 2% inflationary increase on in house foster care allowances,
 - £200k inflationary uplift for external residential placements on the North West Regional Group network,
 - £190k annual inflationary increases on the Street Lighting PFI unitary charge relating to 2019/20 and 2021/22,
 - £32k increase for ongoing management costs of two landfill sites,
 - £40k increase for Bereavement Services,
 - £57k External Foster care inflationary uplift for increases of 1.5% on the North West framework applied to any new placements from 1 April 2020,
 - £0.600m Security contract increase to support the commitment that the workforce should be paid the Manchester Living Wage as a minimum which has added 15% to the cost of the service for which there is no budget provision. This was agreed as part of the re-tender process and the contractor have agreed to work with the Council to try to identify further savings,
 - £61k inflationary increase in business rates across the operational and investment estate,
 - £15k inflationary increase for short term breaks for children and young people, and
 - £441k inflationary increase on waste and street cleaning contract.
- £100k investment in Domestic Violence services for a trauma informed response.
- £50k increased budget in the Neighbourhoods Directorate for Domestic Abuse Capacity Building Fund grant.
- Reductions of £1.109m relating to a change in the Employer Pension Contribution rate following completion of the Pensions Actuarial Review.
- Reduction of £204k following re-procurement of the Council's utilities provision.

5.3 There have also been previously approved virements between Directorates to reflect the movement of services and other changes which are reflected in the above table.

5.4 The increase in total available resources of £194.922m includes

- £138.478m section 31 grant to reimburse the Council for loss of Business Rates income due to Extended Retail Relief. This will be held in a reserve to offset the associated collection fund deficit that is required to be funded in 2021/22,
- £56.394m increase to both resources and directorate budgets for specific grants and spend relating to COVID-19 not yet allocated, see Appendix 2; and
- £50k Domestic Abuse Capacity Building Fund grant to help local authorities plan and prepare for their new duty to provide domestic abuse support in safe accommodation.

5.5 All variances to forecast outturn are measured against the revised budget.

6 Conclusion

6.1 Taking into account the forecast financial implications of COVID-19, the directorate work to date on identifying additional savings and any other known budget changes and confirmed and anticipated government funding the budget will be balanced for 2020/21.

6.2 Whilst the position for 2020/21 and 2021/22 looks manageable the financial position from 2022/23 becomes much more challenging. The Medium-Term Financial Strategy and Budget 2021/22 elsewhere on the agenda sets out the financial context for ensuring future sustainability.

7 Recommendations

7.1 The recommendations appear at the front of this report.

Appendix 2:

Central Government COVID-19 Funding Announcements to Date

Funding	Manchester Allocation £000	Memo: Budget treatment		
		Specific Directorate Budget Increase £000	Emergency Funding £000	Transfer payment * £000
Grants announced since last Executive report:				
Adult Social Care - Workforce Capacity Fund	1,333	1,333		
Adult Social Care - Support increased testing in care homes	842	842		
Neighbourhood Services - Cultural recovery	882	882		
Neighbourhood Services - Community Champions Fund	621	621		
Self Isolation Support	379	379		
Administering Business Rates Relief (New Burden)	12	12		
Council Tax Hardship New Burdens	58	58		
Local Auth Disc Grant Fund New Burdens	101	101		
Neighbourhood Services - Contain Outbreak Management Fund**	5,749	3,538		
Clinically Extremely Vulnerable	266	266		
Holiday activity and food grant	385	385		
Sales, fees and charges grant (claim 1 of £3.7m confirmed to date)	10,200		10,200	
Grants Approved in previous Executive reports:				
Cross Cutting:				
COVID-19 Emergency Funding for Local Government - (£0.9bn nationally) - fourth tranche	24,330		24,330	
COVID-19 Emergency Funding for Local Government - (£1.6bn nationally) - first tranche	18,589		18,589	

		Memo: Budget treatment		
Funding	Manchester Allocation £000	Specific Directorate Budget Increase £000	Emergency Funding £000	Transfer payment * £000
COVID-19 Emergency Funding for Local Government - (£1.6bn nationally) - second tranche	15,167		15,167	
COVID-19 Emergency Funding for Local Government - (£0.5m nationally) - third tranche	7,085		7,085	
Social Care / Testing:				
Test and trace service (£300m nationally)	4,837	4,837		
Infection Control Round 2 (£546m nationally)	3,084	3,084		
Care Home Infection Control Fund Round 1 (£600m nationally)	3,342	3,342		
Neighbourhoods:				
Contain Outbreak Management Fund (£465m nationally) 12 Oct to 2nd Dec	4,423	4,423		
Local Authority Compliance and Enforcement Grant (£30m nationally)	453	453		
Growth and Development:				
Local Welfare Assistance Fund (£63m nationally)	957	957		
Clinically extremely vulnerable individuals advised to shield (for the period from 5 Nov to 2 Dec 2020)	286	286		
Childrens:				
Winter Grant Scheme (£170m nationally)	2,581	2,581		
Homelessness:				
Next Step Accommodation Grant, cold weather provision and landlord incentive funding	2,000	2,000		
Emergency Support for Rough Sleepers (£3.2m nationally)	68	68		
Corporate Core:				

		Memo: Budget treatment		
Funding	Manchester Allocation £000	Specific Directorate Budget Increase £000	Emergency Funding £000	Transfer payment * £000
Test and Trace Support Payment (£50m nationally)	680	680		
Council Tax Hardship Fund (£500m nationally)	7,458	300		7,158
Reopening High Streets Safely Fund (£50m nationally)	489	489		
Local Authority Business Rates Grant Administration (New Burden)	225	225		
Support for Businesses:				
Expanded Retail Discount 2020/21 (excludes 1% for Fire Authorities)	138,477			138,477
Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund (£12.3bn nationally)	121,032	5,432		115,600
Local Authority Discretionary Grants Fund				
Local Restriction Support Grant (open)	7,665			7,665
Local Restriction Support Grant (closed)	502			502
Local Restriction Support Grant (sector)	TBC			
Local Restriction Support Grant (closed addendum) - National Lockdown	11,187			11,187
LRSG Closed Add Jan	16,780			16,780
Closed Bus Lockdown Pay	33,552			33,552
£1k to pubs in tier 3	250			250
Local Restriction Support Grant (open) Version 2	199			199
Local Restriction Support Grant (closed) Version 2				
Local Restriction Support Grant (closed addendum) - Tier 4	4,791			4,791
Additional Restriction Grant (£60m allocated to Greater Manchester)	16,609	16,609		
Total grants	467,926	56,394	75,371	336,161

*The Council is acting as agent to administer the government scheme for grants to businesses. As the Council is acting as agent these payments will be netted off the grant received and will not be shown gross in the budget.

** Contain Outbreak Management Fund £5.749m is in addition to the £4.423m approved at December 2020 Executive meeting