

## Summary of Financial Position at October 2021

### Introduction

1. This annex sets out the latest financial monitoring information for the 2021/22 financial year and is based on information to the end of October 2021. Key issues, risks and areas of emerging pressure are set out below.

The following additional information is provided to support the information in this

Annex:

|                        |  |
|------------------------|--|
| Annex C – 1 (a) to (f) | Detailed directorate positions         |
| Annex C – 2a           | Virement Summary                       |
| Annex C – 2b           | COVID-19 forecast and virement request |
| Annex C – 2c           | Virements to Note                      |
| Annex C – 3            | Government Grants Summary              |
| Annex C – 4            | Earmarked Reserves                     |

### Overall Financial Position

2. The table below sets out that there is a forecast overspend of £2.6m or 0.5%. Further detail is set out in the directorate sections. Where variations to the budget are reported, management action is being taken and the forecast is likely to change by the end of the year.

| Directorate                                       | Latest Budget | Forecast Spend | Variance October 2021 | Variance October 2021 | Variance September 2021 | Change      |
|---|---------------|----------------|-----------------------|-----------------------|-------------------------|-------------|
|   | £m            | £m             | £m                    | %                     | £m                      | £m          |
| Children's Services                               | 139.7         | 142.3          | 2.6                   | 1.9                   | 2.4                     | +0.2        |
| Adult Services                                    | 198.9         | 198.9          | 0.0                   | 0.0                   | 0.0                     |             |
| Public Health                                     | 0.2           | 0.2            | 0.0                   | 0.0                   | 0.0                     |             |
| Environment & Place                               | 61.2          | 62.9           | 1.7                   | 2.8                   | 1.3                     | +0.4        |
| Customers, Organisational Development & Resources | 33.4          | 33.1           | -0.3                  | -0.8                  | -0.3                    |             |
| Commercial Development, Assets and Investments    | 50.7          | 49.3           | -1.4                  | -2.8                  | -2.0                    | +0.6        |
| <b>Total Directorate Budgets</b>                  | <b>484.1</b>  | <b>486.7</b>   | <b>2.6</b>            | <b>0.5</b>            | <b>1.4</b>              | <b>+1.2</b> |
| Corporate Measures                                | -484.1        | -484.1         | 0.0                   | 0.0                   | 0.0                     |             |
| <b>Total Forecast Position</b>                    | <b>0.0</b>    | <b>2.6</b>     | <b>2.6</b>            | <b>0.5</b>            | <b>1.4</b>              | <b>+1.2</b> |

## Directorate Financial Positions

### Children's Services

3. As at the end of October a £2.6m variance to the budget of £139.7m is forecast for Children's Services. This is all within Children's Social Care, but as noted in previous reports there are a number of on-going risks across the directorate which are being monitored.

| Service Area                      | 2021/22 Latest Budget | Variance October 2021 | Variance September 2021 | Change      |
|-----------------------------------|-----------------------|-----------------------|-------------------------|-------------|
|                                   | £m                    | £m                    | £m                      | £m          |
| Education & Learning              | 32.8                  | 0.0                   | 0.0                     |             |
| Children's Social Care            | 35.9                  | 0.4                   | 1.1                     | -0.7        |
| Children's Social Care Countywide | 65.9                  | 2.2                   | 1.3                     | +0.9        |
| Schools*                          | 0.2                   | 0.0                   | 0.0                     |             |
| Children's Services Central Costs | 4.9                   | 0.0                   | 0.0                     |             |
| <b>Total Children's Services</b>  | <b>139.7</b>          | <b>2.6</b>            | <b>2.4</b>              | <b>+0.2</b> |

\*Maintained Schools are funded by Dedicated Schools Grant

### **Education & Learning**

4. Within Education & Learning there are on-going risks and uncertainties for both the Home to School Transport and the Special Educational Needs (SEN) service.
5. There was a significant underspend in Home to School Transport in 2020/21 that was in part linked to home learning for many children for part of the year due to COVID-19 pandemic. The benefits realised through alternative or more efficient transport solutions have resulted in ongoing cost reductions. However, these are forecast to be offset by the impact of demographic and price growth with a balanced budget position forecast.
6. Within the Special Education Needs service there are considerable pressures on the SEN casework team and Educational Psychologists due to the continued high number of education, health and care plan (EHCP) requests. This additional workload is likely to result in a budget pressure if additional staff are required to manage the demand. Further work has identified that the level of demand for assessment and additional SEN support is also higher than anticipated. This is likely to be an effect of the COVID-19 pandemic and further work is underway to identify options for managing this.

### COVID-19 Impact

7. Committed and agreed spend on COVID-19 to date is forecast to be £0.8m. There are a number of emerging pressures which may increase this forecast in the second half of the year, and it may be necessary to keep resources in place for longer than currently planned. £0.4m of the agreed spend relates to an ongoing commitment to support early years sufficiency by supporting providers at risk of

closure. £0.2m relates to meeting pressures within paediatric therapy services where waiting lists have increased as a result of COVID-19. The balance relates to attendance, elective home education, SEN casework and admissions pressures.

### **Social Care**

8. Recruitment and retention of front-line children's social workers is an issue in the majority of local authorities and represents an increasing challenge in Oxfordshire. COVID-19 has amplified these pressures with workers dealing with higher levels of need and complexity of cases.
9. Based on the current use of agency social workers to fill vacancies it is anticipated that there will be an overspend within the front-line social care teams of at least £1.1m in 2021/22. Work is ongoing to address the vacancies over the medium term, which may reduce the pressure in future years if successful, but there remains a significant risk this pressure could significantly increase further this year. Additional work is underway to identify longer – term solutions, but it is currently anticipated that a pressure will continue into 2022/23.
10. Consideration is also being given to the impact of COVID-19 on hourly rates of pay and increased use of agency social workers. The regional Memorandum of Cooperation which aims to control the cost of agency staff has been unable to continue to operate due to service demand regionally. This is creating increased competition for available experienced social workers, which in turn has led to increased hourly rates across the region. In addition, the high agency rates of experienced temporary staff appear to have had an impact on the ability of the council to recruit and retain our own permanent experienced social workers, although recruitment of newly qualified social workers remains stable. Most south east authorities have agreed that an updated Memorandum of Co-operation should restart from 1 January 2022. This relaunch will be closely monitored to assess if it helps to stabilise growth in agency costs.
11. Unanticipated government grant income for Holiday Activities and Food Programme has contributed to a forecast underspend of £0.7m in the budget for youth.
12. In addition to the impact on staffing an increased pressure of £2.2m on placement spend is now forecast within Corporate Parenting. This has mainly been caused by a 10.8% increase in the average residential unit cost since March 2021 and a significantly increased spend on placement staff to child ratios to manage complex needs and risks.
13. The 2021/22 budget for residential home placements is £18m. An increase of 10.8% has a significant effect on the budget creating a £500 per week increase in the cost of the average package, against an expected increase of 2% (or £100 per week). The number of children placed in residential remains in line the forecast, however in common with other authorities Oxfordshire is heavily exposed to price increase within the national market for children's placements.
14. The variance also reflects an increased reliance on specialist agency staff within

placements. In addition to this the staff to child ratio and subsequent ratio of agency to core staff fluctuates considerably in response to the needs and risks for each child. Changes in staff to child ratios are unpredictable, making it difficult to forecast accurately; an increase in staffing for one child can result in an unexpected and steep increase in costs.

15. The national increase in demand and complexity of need presents a challenge in identifying appropriate placements to meet children's needs in a timely way. On average there are over 50 children nationally waiting for a welfare secure bed every day. In September 2021 there were 21 eligible children in the South East waiting for a tier 4 mental health bed. In the absence of specialist secure and tier 4 beds children with the most complex needs and risks are being cared for in mainstream settings requiring increased and specialist staffing as outlined above.

#### COVID-19 Impact

16. The effect of COVID-19 on spend within Children's Social Care continues to be monitored. There is likely to be a longer-term impact on children and families due to the social and economic impacts of the pandemic. This is seen both in terms of increased demand and one-off costs, and complexity of cases that front-line teams are experiencing. This is reflected in authorities across the country.
17. The most significant increase in demand to date has been seen within social care contacts which have been much higher over the last 12 months and are expected to continue during much of this financial year. Although there is evidence that Family Solutions Plus is having an impact on slowing down the rate of new child protection plans and entries to care, there is still significant pressure due to a decrease in case closures, delays in court timescales, and increased complexity. This is leading to social workers' caseloads being higher than they should be. At this stage there is no certainty on how long or how significant this increased demand will be.
18. At present the forecast spend on COVID-19 for Children's Social Care is £1.5m, however there are a number of emerging pressures and it may be necessary to retain additional resources and spend for a longer period than currently forecast. Pressures include £0.3m for additional resources in the Multi Agency Safeguarding Hub and £0.8m for additional resources in Family Solutions Plus teams to increase capacity.

#### **Dedicated Schools Grant (DSG)**

##### High Needs DSG

19. The High Needs forecast has now been increased following confirmation of autumn term numbers. Demand for High Needs support is high. There has been a 16% increase in the number of Education, Health and Care Plans (EHCP) and there were 1,300 requests made for assessment in the last 12 months. Some of this demand relates to COVID-19 and it is estimated that £1.2m of the additional spend is driven by COVID-19. Officers have applied to the DfE for permission to offset these costs using council resources.

20. Council agreed a budget for High Needs which included a saving of £1.9m. The saving was calculated on reducing the use of independent settings by increasing places in Special Schools & bases. The saving has been achieved via the increased places and other initiatives under the SEND Transformation Project. Offsetting this has been a 15% increase in the use of independent placements. Independent placements are forecast to be between £1.0m to £1.5m overspent.
21. Further Education colleges have recently shared the numbers of learners attending colleges. The numbers identified as High Needs learners by the colleges have increased by 31% and this may add a further £2.5m to the forecast. More work is being completed on this. Of the additional spend, Oxfordshire will receive some additional grant funding for this, but not until 2022/23.
22. The High Needs Forecast now stands at £17.3m (increased from £12.6m in the last report), but there remains uncertainty over the college numbers. The forecast will reduce if the DfE approves the movement of £1.2m of funding for COVID-19 costs.

#### Early Years DSG

23. Early Years DSG had been reported as breakeven but due to the previously reported technical adjustment to reserves, the variance is now £0.7m. There are forecast overspends on the deprivation and SEN Inclusion Fund elements of the funding formula, but these will be funded from the Early Years DSG Reserve.

#### **Contain Outbreak Management Fund (COMF)**

24. In 2020/21 Children's Services was allocated £1.0m of COMF funding, with £0.4m spent by the end of the financial year, leaving a balance of £0.6m, which is forecast to be spent during 2021/22. Significant programmes include £0.3m to provide additional support to young people in supported accommodation and £0.2m to support children at risk of exploitation to access education.

#### Adult Services

25. The service is currently forecasting a breakeven position against a budget of £198.9m. The directorate forecast outturn includes £0.6m of costs relating to COVID-19.

| Service Area  | 2021/22 Latest Budget | Variance September 2021 | Variance August 2021 | Change     |
|---|-----------------------|-------------------------|----------------------|------------|
|   | £m                    | £m                      | £m                   | £m         |
| Better Care Fund Pooled Budget                      | 82.9                  | 0.0                     | 0.0                  |            |
| Adults with Care and Supporting Needs Pooled Budget | 97.6                  | 0.0                     | 0.0                  |            |
| Non- Pool Services                                  | 13.0                  | 0.0                     | 0.0                  |            |
| Commissioning                                       | 5.4                   | 0.0                     | 0.0                  |            |
| <b>Total Adult Services</b>                         | <b>198.9</b>          | <b>0.0</b>              | <b>0.0</b>           | <b>0.0</b> |

**Better Care Fund Pooled Budget**

26. The pool combines health and social care expenditure on care homes, activity relating to hospital avoidance and prevention and early support activities for older people and adults with physical disabilities.
27. A break-even position is reported for the council elements but there are on-going risks and uncertainties around activity levels and the on-going impact of the Hospital Discharge Scheme and COVID-19 pandemic on assessed needs and demand for care.
28. To date there are no costs arising as a result of COVID-19 that require additional funding in 2021/22. The longer run impact of COVID-19 on the level of need in the local population remains unclear.
29. The initial budget contributions to the pooled budget in 2021/22 need to be agreed by the Joint Commissioning Executive (JCE) in December 2021. Because of the on-going impacts of COVID-19, the temporary financial regime that the Oxfordshire Clinical Commissioning Group (OCCG) are currently working under has been extended until the end of the financial year. The expectation is that each partner will continue to manage their own variations against the agreed contributions for the whole of the financial year this is to be formally agreed by the JCE in December.
30. Subject to agreement by the JCE (but assumed within the agreed budget) the council's share of the Better Care Fund held within the pool is £26.3m. This has increased by 5.3% (£1.3m) in 2021/22. The additional funding supporting Adult Social Care services will be used to support the costs relating to hospital discharges.
31. The new Live Well at Home contracts for the provision of home care and reablement, became live on 1 October 2021. A dedicated mobilisation team are providing support to ensure the smooth transition into these new contracts. This will require up to £0.3m of extra one - funding to backfill posts and cover other associated costs; the cost of this team is included within the current forecast position.
32. The Hospital Discharge Scheme continued to provide funding for up to six weeks for anyone who needs to be assessed on discharge from hospital or to avoid admission to hospital up until 30 June 2021. From 1 July 2021 to 30 September 2021 the scheme funded up to four weeks of care for people discharged from hospital. It has now been confirmed that this scheme will continue for the rest of the financial year. As at 31 October 2021 £0.6m of social care costs had been charged against the scheme relating to 2021/22.
33. At the beginning of 2021/22 the total number of care home placements was 12% lower than the pre-pandemic level of activity in February 2020. The number of placements began to increase over the first 6 months of the year and the forecast assumes activity will continue to rise although the rate of increase has reduced over the last two months. As at the end of September 2021 the number of placements was 1,467, and this remained 8% lower than in February 2020. While there has been a reduction in the number of placements this has been offset by an increase

in the average cost. The average weekly cost of a care home placement is currently £863 compared to £807 in early 2020. The activity level and average cost will continue to be monitored and reported on to assess risks around the on-going impact of COVID-19 on levels of need over the winter and beyond.

34. To scale the impact of additional activity if 20 new placements over and above the forecast level were made at the beginning of November 2021 at the current average rate those would cost an estimated £0.4m for the remainder of the year.

#### **Adults with Care and Support Needs Pooled Budget**

35. The pool supports a mix of health and social care needs for adults of working age with learning disabilities, acquired brain injury or mental health needs
36. A breakeven position is currently being reported. There are currently no costs arising as a result of COVID-19 in 2021/22 that require additional funding.
37. The budget contributions to the pooled budget in 2021/22 will be agreed by the JCE in December 2021. The OCCG contribution to the pool is now proposed to be £18.3m a 3.9% increase on last year. The expectation is that the council will continue to manage the majority of any variation for the whole of the financial year. This is to be formally agreed by the JCE in December 2021.
38. There is a **£0.2m** forecast underspend for Learning Disabilities and High Functioning Autism, this has not changed from the previous month, this will continue to be monitored throughout the year.
39. An overspend of £0.2m relating to the cost of people with mental health needs falling outside the scope of the Outcome Based Contract with Oxford Health Foundation Trust (OHFT) is included within the forecast, with the council responsible for all of the £0.2m pressure under the current risk share arrangement, this is no change from the previous month.

#### **Non-Pool Services**

40. A breakeven position is being reported for all non-pool services. Included in the forecast is £0.6m of expenditure relating to costs arising from the COVID-19 pandemic. This relates to additional staffing costs to support review activity.

#### **Commissioning**

41. A breakeven position is being reported. The new Health, Education & Social Care team has now been live since March 2021. The recruitment process for a number of posts is on-going so agency staff are providing interim cover to allow service delivery to be maintained. It is still anticipated that the additional cost of these agency staff will be offset by staff vacancies currently existing within the structure.

#### **COVID-19 Ringfenced Grants**

42. For the first six months of 2021/22 the council have received a third and fourth tranche of Infection Prevention and Control and Rapid Testing grant funding. The use of these grants is shown in the table on the next page.

Annex C  
Business Management & Monitoring Report October 2021

| Period Covered             | Grant                          | Care Homes £m | Domiciliary Care £m | Other Support £m | Returned to DHSC £m | Total £m    |
|----------------------------|--------------------------------|---------------|---------------------|------------------|---------------------|-------------|
| April 2021- June 2021      | Infection Prevention & Control | 1.18          | 0.96                | 0.26             | 0.06                | 2.46        |
|                            | Rapid Testing                  | 0.93          | 0.72                |                  | 0.01                | 1.66        |
| <b>Total</b>               |                                | <b>2.11</b>   | <b>1.67</b>         | <b>0.26</b>      | <b>0.07</b>         | <b>4.12</b> |
| July 2021 – September 2021 | Infection Prevention & Control | 1.00          | 0.52                | 0.22             |                     | 1.75        |
|                            | Rapid Testing                  | 1.03          | 0.25                |                  | 0.05                | 1.33        |
| <b>Total</b>               |                                | <b>2.04</b>   | <b>0.77</b>         | <b>0.22</b>      | <b>0.05</b>         | <b>3.08</b> |

43. A fifth tranche of the Infection Control Testing Fund will cover the period between October 2021 and March 2022 and is aimed to enable providers to put in place key measures to prevent the transmission of COVID-19 within and between care settings, including restricting staff movement between settings, and ensuring that staff are paid full wages when required to self-isolate. Oxfordshire has been allocated £4.8m in total; £2.9m to support adult social care providers infection prevention control, £1.6m in relation to costs associated with rapid testing and £0.3m to support care providers and social care staff with the costs associated with accessing COVID-19 and flu vaccinations. The funding will be received in two parts; £2.9m was received in October and November with the balance of £1.9m expected to be received in January 2022.

44. The council has also been notified that it will receive £1.5m as part of the Workforce Recruitment and Retention Fund from the DHSC. The aim of the grant is to support local authorities to address adult social care workforce pressures in their geographical areas this winter. The grant must be used to deliver measures that address local workforce capacity pressures for adult social care between 21 October 2021 and 31 March 2022 through recruitment and retention activity. Further detail on the use of this funding will be included in the next report.

#### **Other Government Grants**

45. The council will receive funding from the DHSC to facilitate timely discharges into the community to reduce the number of people with learning disabilities who are inpatients, which was used to help fund housing modification within the service – the level of funding for 2021/22 is awaited.

46. Reflecting the position at the end of 2020/21, £10.7m is held in the council's reserves. £7.9m of this is available to be used to meet future cost pressures on a one-off basis within Adult Social Care (ASC) and is expected to be used as follows:

- £4.7m to manage unforeseen one-off risks in the current and future years arising as an outcome of the COVID-19 pandemic and other pressures within the social care system.



- £2.2m for anticipated pressures relating to mental health needs (£1.2m) and transformation costs (£1.0m). £0.5m of the transformation element of this reserve is expected to be used this year. The council have also been notified that 80% of the OHFT pressures, linked to mental health needs, will continue to be funded through the temporary NHS funding arrangements in the second half of the year resulting in the remaining 20% being funded from this reserve, £0.1m in 2021/22. The balance will be required in 2022/23.
- A contribution of £1.0m towards ASC transformation costs in 2021/22.

47. The amount held in reserves at the end of 2020/21 also included £2.5m that was released from the Council's contribution to the Better Care Fund Pool as a result of an additional contribution from the OCCG over the last two financial years. £2.0m will be used to support service risk and on-going costs relating to hospital discharges and other system pressures within 2021/22. The remaining £0.5m will be used to support mental health commitments with the OHFT in 2021/22.

### **Bad Debt Write off Request**

48. Cabinet is recommended to write off an Adult Social Care contribution debt of £31,025.93. In this case the estate was partially insolvent, £5,200 was provided by the estate administrators. The balance owed was being pursued from a former Power of Attorney, however, they have since been declared bankrupt with no assets to distribute.

### **Public Health**

49. A breakeven position is reported. An underspend of £1.1m against the Public Health Grant will be carried forward through the Public Health reserve and used to fund eligible spend in future years.

| <b>Service Area</b>                      | <b>2021/22 Latest Budget</b> | <b>Variance October 2021</b> | <b>Variance September 2021</b> | <b>Change</b> |
|--|------------------------------|------------------------------|--------------------------------|---------------|
|  | <b>£m</b>                    | <b>£m</b>                    | <b>£m</b>                      | <b>£m</b>     |
| <b>Public Health Functions</b>           | 31.2                         | -1.1                         | -0.4                           | -0.7          |
| <b>Public Health Recharges</b>           | 0.6                          | 0.0                          | 0.0                            |               |
| <b>Grant Income</b>                      | -31.6                        | 0.0                          | 0.0                            |               |
| <b>Transfer to Public Health Reserve</b> |                              | 1.1                          | 0.4                            | 0.7           |
| <b>Total Public Health</b>               | <b>0.2</b>                   | <b>0.0</b>                   | <b>0.0</b>                     | <b>0.0</b>    |

50. There are no anticipated increases in costs or loss of income arising from the COVID-19 pandemic for this financial year but there is a possibility of a continuation of one-off savings within the sexual health services and National Health Service (NHS) health checks due to reductions in service provision in line with national directives. Team members will be called upon for expert advice & Information, but costs of backfill will be covered from the Test and Trace Service Support Grant.

51. There is still a £0.2m forecast underspend relating to staff vacancies. The sexual health service is reporting a £0.3m underspend, an increase of £0.2m from last month. There is also a £0.1m underspend now being reported within the NHS Health Check programme and a £0.3m underspend linked to a delay in targeted action to address health inequalities. There is also a £0.2m underspend being reported within substance misuse, a £0.1m increase from last month.
52. Following a change in the responsibility for all council funded Domestic Violence budgets, this is now being reported as part of Public Health. Further work to validate this is needed but latest indications are highlighting a possible underspend in this area. An update will be included in the next report.
53. A possible pressure related to the 2021/22 NHS pay award as sexual health and public services for 0-19-year-olds are delivered by NHS providers. Confirmation has now been received that additional funding will be made available to NHS providers directly covering the cost of the 2021/22 pay award on an exceptional basis so these costs will not need to be met from the Public Health grant.

#### **Government Grants**

54. The Public Health grant is £31.7m in 2021/22. This includes £0.2m awarded to Oxfordshire to support the delivery of routine commissioning in relation to pre-exposure prophylaxis (PrEP) for HIV.
55. The council has received a £1.1m ringfenced grant to help fund the provision of support within safe accommodation for victims of domestic abuse in 2021/22 in accordance with the new Domestic Abuse Act. To meet the requirements of the Act, a needs assessment has been undertaken, which will inform a draft strategy on safe accommodation. This will direct how the funds are spent.
56. The Community Testing Programme grant (CTP) aims to accelerate a reduction in prevalence of COVID-19 by identifying asymptomatic cases through local testing. The county council has worked in collaboration with the district councils and testing in Oxfordshire began in early February 2021. The four Community Testing Sites closed at the end of June 2021 and a final grant claim for those arrangements was submitted to the Department of Health & Social Care (DHSC) in July 2021. The total cost of the four sites from April to June 2021 was £0.645m.
57. From August 2021, home test kits have been available for collection from 38 libraries in Oxfordshire. In addition, there is an ongoing expression of interest process to identify community-based projects who can assist in distributing home test kits to disproportionately affected and underrepresented Groups. Grant funding is now capped based on the number of sites and hours of operation and additional costs incurred over and above existing budgeted activity need to be claimed from DHSC monthly. The submitted plan includes costs totaling £0.094m until the end of September 2021. Based on expected activity the anticipated costs are within the maximum capped grant funding for each month. A claim for £0.048m for costs associated with developing the new arrangements in July 2021 has been submitted to DHSC, £0.018m for costs incurred in August 2021 and £0.011m for cost incurred during September. The October claim is still being

finalised and will feature in next month's report.

58. The council has been awarded £0.2m from Public Health England in relation to Adult Weight Management to be spent in 2021/22. This will be used to support additional weight management programmes addressing dietary intake, physical activity, and behaviour change for adults who are overweight or living with obesity.
59. The Drug Treatment, Crime and Harm Reduction Grant (£0.4m) will be used to enhance support for criminal justice clients including additional harm reduction interventions such as needle exchange and Naloxone, additional residential treatment capacity, dedicated workers for the Criminal Justice pathway, and a further community based "Refresh Café" recovery project.
60. In 2020/21 the council received £2.9m Test and Trace Service Support Grant to support the mitigation against and management of local outbreaks of COVID-19, including the four key pillars of:
- Surveillance of data and intelligence to monitor COVID-19 activity
  - Communication to support the minimisation of COVID-19 outbreaks
  - Rapid testing in Oxfordshire
  - Measures to interrupt further transmission
61. £1.6m is available to support eligible spend in 2021/22. As at the end of October 2021, all of the £1.6m had either been spent or committed to meeting on-going costs of support to the four pillars. Final audit sign off is required by 30 June 2022.

### **Reserves**

62. As set out in Annex 3 earmarked reserves managed by the directorate are expected to be £4.2m as at 31 March 2022.
63. £0.3m of the £0.8m Rough Sleeping Drug and Alcohol Treatment Grant was not spent during 2020/21. This will be used to continue to support homelessness and rough sleeping initiatives in line with the grant agreement in 2021/22 and is currently held in the council's governments initiatives reserve.
64. £0.5m of the Community Outbreak Management Fund (COMF) was allocated to Public Health under the assumption that any unspent Test and Trace grant could not be carried forward into 2021/22, this was not the case and so the COMF allocation currently held in a Public Health COMF reserve is no longer required within Public Health and will be returned to corporate reserves.

### **Environment & Place**

65. This Directorate is made up of three individual service areas: Planning & Place, Community Operations and Growth & Economy and a directorate management area, Communities Management, which includes the redesign budget saving. Each area is responsible for a specific function to ensure an effective delivery of Council's corporate objectives through an effective and efficient use of council's resources.
66. An overspend of £1.7m (2.8%) is forecast compared to a budget of £61.2m. This

has increased by £0.4m compared to the position at the end of September.

| Service Area                         | 2021/22 Latest Budget | Variance October 2021 | Variance September 2021 | Change      |
|--------------------------------------|-----------------------|-----------------------|-------------------------|-------------|
|                                      | £m                    | £m                    | £m                      | £m          |
| Planning & Place                     | 3.3                   | 0.0                   | 0.0                     |             |
| Community Operations                 | 58.9                  | 0.7                   | 0.3                     | 0.4         |
| Communities Management               | -1.1                  | 0.0                   | 0.0                     |             |
| Growth & Economy                     | 0.1                   | 1.0                   | 1.0                     |             |
| <b>Total Environment &amp; Place</b> | <b>61.2</b>           | <b>1.7</b>            | <b>1.3</b>              | <b>+0.4</b> |

67. The forecast overspend of £1.0m reported for Growth & Economy is unchanged since last month. The service is currently looking at options to reduce this pressure and an updated position will be included in the next monitoring report.

68. There is a £0.4m increase in the forecast overspend for Community Operations. This relates to an increase in activity and costs for transport fleet services. It was originally hoped that potential underspends within other areas would absorb this, but it is becoming less likely that this will be possible. A further update will be provided in the next report. The service is continuing to work on managing the majority of the pressure through use of the Bus Service Operators Grant.

69. An expected loss of income of £1.0m in Parking Services, due to the COVID-19 pandemic, is currently forecast. Usage and associated income continue to recover, but slowly. Some of the unachieved income for quarter one of the year is expected to be recovered through the Sales, Fees and Charges Income Guarantee Scheme funded by DLUHC. The reconciliation process for that is now underway so an update will be provided once that is complete and the grant is confirmed. Unachieved income in the Parking Account will be met through the reserve initially, with the on-going impact being considered through the budget and budget planning process along with proposals to generate additional income streams in enforcement and charging.

### **Customers, Organisational Development & Resources**

70. The Customers, Organisational Development & Resources (CODR) Directorate works with members to set the direction of the Council and supporting the organisation through a period of significant change. This directorate is made up of six individual key service areas: Corporate Services, Human Resources & Organisational development, Communications Strategy & Insight, ICT & Digital, Culture & Customer Experience and Finance. The latest budget is £33.4m.

Annex C  
Business Management & Monitoring Report October 2021

| Service Area   | 2021/22 Latest Budget | Variance October 2021 | Variance September 2021 | Change |
|--|-----------------------|-----------------------|-------------------------|--------|
|  | £m                    | £m                    | £m                      | £m     |
| Corporate Services   | 2.4                   | 0.0                   | 0.0                     |        |
| Human Resources & Organisational Development                       | 3.2                   | 0.0                   | 0.0                     |        |
| Communications, Strategy & Insight                                 | 2.6                   | -0.3                  | -0.3                    |        |
| ICT & Digital  | 10.7                  | 0.0                   | 0.0                     |        |
| Culture & Customer Experience                                      | 8.6                   | -0.2                  | -0.2                    |        |
| Finance  | 5.9                   | 0.2                   | 0.2                     |        |
| <b>Total Customers, Organisational Development &amp; Resources</b> | <b>33.4</b>           | <b>-0.3</b>           | <b>-0.3</b>             |        |

71. Culture & Customer Experience are forecasting an underspend of £0.2m and Communications, Strategy & Insight an underspend of £0.3m. These reflect various combined underspends in each area.

72. Finance continues to forecast an estimated £0.2m overspend. This is primarily attributable to increased demand on the services resulting in an increase of resource within the function. Due to the immediate requirement to meet the existing demand there is also a temporary reliance on more expensive temporary staff to deliver the work required.

### **Commercial Development, Assets & Investment**

73. This directorate is made up of three main service areas, Legal Services (including Procurement), Property Investment & Facilities Management and Fire & Rescue and a directorate management area.

74. Commercial Development, Assets & Investment directorate are forecasting an underspend of £1.4m (2.8%) position when compared to the budget of £50.7m.

| Service Area  | 2021/22 Latest Budget | Variance October 2021 | Variance September 2021 | Change     |
|---|-----------------------|-----------------------|-------------------------|------------|
|   | £m                    | £m                    | £m                      | £m         |
| Property & Facilities Management                              | 18.4                  | -1.5                  | -2.1                    | 0.6        |
| Law & Governance  | 7.0                   | 0.1                   | 0.1                     |            |
| Fire & Rescue and Community Safety                            | 25.0                  | 0.0                   | 0.0                     |            |
| CDAI Management Costs   | 0.3                   | 0.0                   | 0.0                     |            |
| <b>Total Commercial Development, Assets &amp; Investments</b> | <b>50.7</b>           | <b>-1.4</b>           | <b>-2.0</b>             | <b>0.6</b> |

75. The overall underspend position within the directorate mainly reflects the impact of an ongoing restructure in Property, Investment & Facilities Management services. The new structure is anticipated to be finalised by the end of the financial year and the service would be aligned towards a breakeven position. With the restructure completed the directorate will focus on delivering a balanced budget by reviewing existing pressures and savings within the service. The change since last month reflects the movement of the forecast underspend relating to repairs and maintenance activity for Joint Use Sports agreements to reserves so that this can be used to fund costs in 2022/23.

76. Legal services are currently forecasting a small overspend of £0.1m, although there has been no change in previously reported position. There is an underlying budget pressure due to increases use of external counsel (barrister) for children's social care court cases and the increased reliance upon locum provision due to recruiting difficulties.

77. Legal services are currently working to recruit to outstanding posts and reviewing external counsel spend on children's social care cases to assess how these pressures can be mitigated throughout the year.

### **Corporate Measures**

#### **General Balances**

78. General Balances at 31 March 2021 were £34.6m and are forecast to be £32.0m by 31 March 2022, after taking account of the current forecast directorate overspend of £2.6m. This is £3.2m higher than the risk assessed level of £28.8m.

#### **Reserves**

79. As set out in Annex C-3 Earmarked Reserves are forecast to be £160.8m at 31 March 2022. The decrease of £2.8m since the last report relates to a revised forecast for the use of Growth deal funding being held in the Partnership Reserve and for the Parking Account. This is offset by an additional contribution to the Budget Prioritisation Reserve relating to Joint Use Agreement with the District Councils of £0.6m for sports centre maintenance costs delayed by the Covid-19 pandemic. There is also £1.3m reduction in the Transformation Reserve as set

out in the paragraph below.

80. In accordance with the planned use of the reserve it is recommended that Cabinet endorse the use of £1.3m funding held in the Transformation Reserve for the following transformation projects. This leaves a balance of £2.8m to be allocated during 2021/22 or future years.

- £0.1m Law and Governance Service Redesign Project
- £0.3m Capital Programme Governance review and implementation
- £0.1m Joint Working Partnership Review
- £0.2m Social Care Finance Improvement Project (Adults and Children's Social Care)
- £0.6m SEND (Special Educational Needs and Disabilities Service) Transformation Project

### **Use of COVID-19 Reserve**

81. To date, £1.4m has been transferred to Children's Services to support pressures in Education and Children's Social Care along with the further drawdown of £1.0m agreed by Cabinet on 21 September 2021 to cover COVID-19 expenditure incurred by directorates between April and June 2021. Cabinet is recommended to approve the transfer of £1.1m relating to COVID-19 costs incurred between July and September 2021 as set out in Annex 2b. A total of £8.9m is forecast to be spent in 2021/22. After this has been transferred there will be a balance of £23.4m which includes £4.9m for Local Council Tax Support Scheme. The 2022/23 Budget and Business Planning process include proposals for the use of the majority of the remaining reserve over the Medium Term Financial Strategy. It remains difficult to predict what further resources will be needed during the winter and the forecast will be updated in future reports.

### **Grants**

82. As set out in Annex C-3 government grants totalling £427.6m will be received by the Council during 2021/22 and have increased by £11.6m since the last report. The changes this month reflects the fifth tranche of the Infection Control Grant (£4.8m), Social Care Workforce Recruitment and Retention Grant (£1.6m), Household Support Grant (£3.5m), Practical Support for Self- Isolation (£0.3m), COVID-19 Sales, Fees and Charges Compensation Scheme (£0.8m) and additional COVID-19 Schools Grants totalling £0.6m.

### **Medium Term Financial Strategy Savings**

83. The 2021/22 budget includes planned directorate savings of £16.1m. £12.1m or 75% are expected to be delivered by year end.

84. £2.6m or 16.4% are rated amber. These mainly relate to the £2.0m savings in Adult Social Care reducing the demand pressures in the pools by 1%. By increasing the focus on maximising use of residential and nursing beds available through existing block contracts and minimising the length of any vacancies and looking for creative ways to meet needs at lower cost while also helping people to be as independent as possible spend was reduced by around 1% in the second half of 2020/21 with an on-going full year effect of £2.0m from 2021/22. The process to maintain the saving is on-going so the saving is currently shown as amber until there is more certainty about the position later in the year. However, the forecast spend across the pools is being managed within the funding available.

85. £1.3m or 8.3% are rated red. £1.2m relate to savings within Environment and Place and predominately relate to the delay in the realisation of the Community Redesign saving of £1.2m. In-year mitigations are being found to minimise the financial impact in 2021/22.
86. The budget pressures arising from the non-delivery of savings form part of the Directorate positions reported above.

### **Strategic Measures**

87. The budgeted interest receivable for in-house Treasury Management during is £1.9m, based on an average interest rate of 0.58%. Whilst interest rates remain very low, it is unlikely that interest rate will be achieved, however as cash balances are higher than originally expected, the forecast outturn remains in line with budget.
88. Externally managed funds in Strategic Pooled funds are forecast to return £3.8m, in line with budget. Financial markets are expected to remain volatile in the near future, and there remains a risk that there could be fluctuations to the capital value of the funds, however the statutory override for movement in value of such funds mean that any fluctuations will be reversed out of the general fund.
89. The corporate contingency budget for 2021/22 is £5.6m. The government announced a national pay freeze as part of the Spending Review in the Autumn 2020, but this was pending negotiations with the individual pay awarding bodies. On 14 May 2021 an offer of 1.5% for the Green Book pay award was made by the National Employer's for Local Government. This offer has been rejected by the Unions. The National Employers have increased this offer to 1.75% which the unions are considering. A 1.75% increase would be a call of £2.8m on the contingency budget. A similar offer has been made in respect of Firefighters which has been accepted by the unions and was paid to staff in September 2021 at a cost of £0.3m. There has also been an increase in the inflation rates compared to expectations when the budget was set in February 2021. This has led to the cost of contract inflation increasing by £0.3m above budget. The total estimated calls on the corporate contingency budget are approximately £3.4m, which is within the budget available.

### **Debt**

#### **Corporate Debtors**

90. The 120-day invoice collection rate dropped to 94.5%, .0.5% below the 95% target; however, collection by value was above 99% for the period and the collection rate for invoices with a value of over £10,000 was 100%.
91. Debt requiring impairment reduced this month from £0.37m to £0.30m and is in line with the £0.30m target. The top ten debtors account for 49% of the total bad debt, with the top case making up 32% of the balance. As reported previously reported resolution is expected by December 21. As forecast last month three of last month's top ten cases were resolved and the overall balance reduced.



**Adult Social Care Debtors**

92. The 120-day invoice collection rate remained below the 92% target at 88.9%. The service completed a review of direct debit take up at the start of the year to better understand the reduction in collection rates during 2020 and have introduced strategies to increase payment by direct debit. The collection of invoices by direct debit increased to 60.4% this month, the rate is now 2% above Q1 performance.
93. Increases seen this year primarily relate to a higher proportion of people being defaulted to being charged the full cost of their social care as financial assessments have not been completed. New procedures are now in month three, however as reported last month the impact of the approach taken during Covid-19 will likely be seen through to January/February 22. The service continues to work up further plans to address the rising debt levels and have agreed temporary additional resource to work in this area; new staff are being recruited during November.
94. Five complex cases referred to legal services, with a value of £0.3m, are awaiting outside counsel opinion.

**Business Management & Monitoring Report**  
**Position to the end of October 2021**  
**Budget Monitoring**

| Directorate   | Net Budget<br>(Latest<br>Estimate) | Projected<br>Full Year<br>Spend | Projected<br>Year End<br>Variance<br>underspend-<br>overspend+ | Projected<br>Year End<br>Variance | Projected Year<br>End Traffic Light                  |
|---|------------------------------------|---------------------------------|--|-----------------------------------|--|
|   | £000                               | £000                            | £000   | £000                              | Red > 1.5%<br>Amber >1.1%<br><1.5%<br>Green on track |
| Children's Services                                 | 139,710                            | 142,310                         | 2,600  | 1.86%                             | R  |
| Adults Services                                     | 198,921                            | 198,921                         | 0  | 0.00%                             | G  |
| Public Health                                       | 151                                | 151                             | 0  | 0.00%                             | G  |
| Environment and Place                               | 61,200                             | 62,900                          | 1,700  | 2.78%                             | R  |
| Customers, Organisational Development and Resources | 33,467                             | 33,170                          | -297   | -0.89%                            | G  |
| Commerical Development, Assets and Investments      | 50,731                             | 49,310                          | -1,421   | -2.80%                            | G  |
| <b>Directorate Total Net</b>                        | <b>484,180</b>                     | <b>486,762</b>                  | <b>2,582</b>   | <b>0.53%</b>                      | <b>G</b>   |

**Business Management & Monitoring Report**  
**Position to the end of October 2021**  
**Budget Monitoring**

| Directorate                           | Net Budget<br>(Latest<br>Estimate) | Projected<br>Full Year<br>Spend | Projected<br>Year End<br>Variance<br>underspend-<br>overspend+ | Projected<br>Year End<br>Variance | Projected Year<br>End Traffic Light                  |
|---------------------------------------|------------------------------------|---------------------------------|--|-----------------------------------|--|
|                                       | £000                               | £000                            | £000   | £000                              | Red > 1.5%<br>Amber >1.1%<br><1.5%<br>Green on track |
| Contributions to (+)/from (-)reserves | 29,525                             | 29,525                          | 0  |                                   |  |
| Contribution to (+)/from(-) balances  | 0                                  | -2,582                          | -2,582   |                                   |  |
| Public Health Saving Recharge         | -425                               | -425                            | 0  |                                   |  |
| Contingency                           | 5,036                              | 5,036                           | 0  |                                   |  |
| COVID-19 Budget                       | 0                                  | 0                               | 0  |                                   |  |
| Insurance                             | 1,280                              | 1,280                           | 0  |                                   |  |
| Capital Financing                     | 23,705                             | 23,705                          | 0  |                                   |  |
| Interest on Balances                  | -10,845                            | -10,845                         | 0  |                                   |  |
| <b>Strategic Measures Budget</b>      | <b>48,276</b>                      | <b>45,694</b>                   | <b>-2,582</b>  |                                   |  |
| Unringfenced Government Grants        | -38,686                            | -38,686                         | 0  |                                   |  |
| Council Tax Surpluses                 | -6,273                             | -6,273                          | 0  |                                   |  |
| Business Rates Top-Up                 | -62,454                            | -62,454                         | 0  |                                   |  |
| Business Rates From District Councils | -17,089                            | -17,089                         | 0  |                                   |  |
| <b>Council Tax Requirement</b>        | <b>407,954</b>                     | <b>407,954</b>                  | <b>0</b>   |                                   |  |

**Business Management & Monitoring Report: Children's Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|             |  | Net Budget (Latest Estimate) | Projected Full Year Spend | Projected Year End Variance | Variance Last Month | Change in Variance |
|-------------|--|------------------------------|---------------------------|-----------------------------|---------------------|--------------------|
|             |  | £000                         | £000                      | underspend-<br>overspend+   | £000                | £000               |
| <b>CEF1</b> | <b><u>Education &amp; Learning</u></b> |                              |                           |                             |                     |                    |
| CEF1-1      | Management & Central Costs             | 1,321                        | 1,321                     | 0                           | 0                   | 0                  |
| CEF1-2      | SEND                                   | 4,313                        | 4,313                     | 0                           | 0                   | 0                  |
| CEF1-3      | Learning & School Improvement          | 1,204                        | 1,204                     | 0                           | 0                   | 0                  |
| CEF1-4      | Access to Learning                     | 25,611                       | 25,611                    | 0                           | 0                   | 0                  |
| CEF1-5      | Learner Engagement Service             | 369                          | 369                       | 0                           | 0                   | 0                  |
|             | <b>Total Education &amp; Learning</b>  | <b>32,818</b>                | <b>32,818</b>             | <b>0</b>                    | <b>0</b>            | <b>0</b>           |
| <b>CEF2</b> | <b><u>Children's Social Care</u></b>   |                              |                           |                             |                     |                    |
| CEF2-1      | Management & Central Costs             | 5,948                        | 5,948                     | 0                           | 0                   | 0                  |
| CEF2-2      | Social Care                            | 29,994                       | 30,394                    | 400                         | 1,100               | -700               |
|             | <b>Total Children's Social Care</b>    | <b>35,942</b>                | <b>36,342</b>             | <b>400</b>                  | <b>1,100</b>        | <b>-700</b>        |

**Business Management & Monitoring Report: Children's Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|             | Net Budget (Latest Estimate)                             | Projected Full Year Spend | Projected Year End Variance | Variance Last Month | Change in Variance |            |
|-------------|--|---------------------------|-----------------------------|---------------------|--------------------|------------|
|             | £000   | £000                      | underspend-<br>overspend+   | £000                | £000               |            |
| <b>CEF3</b> | <b><u>Children's Social Care Countywide Services</u></b> |                           |                             |                     |                    |            |
| CEF3-1      | Corporate Parenting                                      | 52,565                    | 54,765                      | 2,200               | 1,300              | 900        |
| CEF3-2      | Safeguarding   | 3,527                     | 3,527                       | 0                   | 0                  | 0          |
| CEF3-3      | Services for Disabled Children                           | 8,974                     | 8,974                       | 0                   | 0                  | 0          |
| CEF3-4      | Youth Offending Service                                  | 804                       | 804                         | 0                   | 0                  | 0          |
|             | <b>Total Children's Social Care Countywide Services</b>  | <b>65,870</b>             | <b>68,070</b>               | <b>2,200</b>        | <b>1,300</b>       | <b>900</b> |
| <b>CEF4</b> | <b><u>Schools</u></b>                                    |                           |                             |                     |                    |            |
| CEF4-1      | Delegated Budgets  | 0                         | 0                           | 0                   | 0                  | 0          |
| CEF4-2      | Nursery Education Funding (EY)                           | 0                         | 0                           | 0                   | 0                  | 0          |
| CEF4-3      | Non-Delegated School Costs                               | 216                       | 216                         | 0                   | 0                  | 0          |
| CEF4-4      | School Support Non-Negotiable Recharges                  | 0                         | 0                           | 0                   | 0                  | 0          |
| CEF4-5      | Capitalised Repairs & Maintenance                        | 0                         | 0                           | 0                   | 0                  | 0          |
|             | <b>Total Schools</b>                                     | <b>216</b>                | <b>216</b>                  | <b>0</b>            | <b>0</b>           | <b>0</b>   |

**Business Management & Monitoring Report: Children's Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|   | Net Budget (Latest Estimate) | Projected Full Year Spend | Projected Year End Variance | Variance Last Month | Change in Variance |
|---|------------------------------|---------------------------|-----------------------------|---------------------|--------------------|
|   | £000                         | £000                      | underspend-<br>overspend+   | £000                | £000               |
| <b>CEF5 Children's Services Central Costs</b>                               |                              |                           |                             |                     |                    |
| CEF5-1 Management & Administration  | 1,021                        | 1,021                     | 0                           | 0                   | 0                  |
| CEF5-2 Premature Retirement Compensation                                    | 3,243                        | 3,243                     | 0                           | 0                   | 0                  |
| CEF5-3 Commissioning Recharge   | 600                          | 600                       | 0                           | 0                   | 0                  |
| <b>Total Children's Services Central Costs</b>                              | <b>4,864</b>                 | <b>4,864</b>              | <b>0</b>                    | <b>0</b>            | <b>0</b>           |
| <b>Total Children's Services</b>  | <b>139,710</b>               | <b>142,310</b>            | <b>2,600</b>                | <b>2,400</b>        | <b>200</b>         |
| <b>MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)</b> |                              |                           |                             |                     |                    |
| Schools DSG   | 123,115                      | 123,115                   | 0                           | 0                   | 0                  |
| High Needs DSG  | 65,082                       | 82,382                    | 17,300                      | 12,600              | 4,700              |
| Early Years DSG   | 39,277                       | 39,977                    | 700                         | 700                 | 0                  |
| Central DSG   | 4,616                        | 4,616                     | 0                           | 0                   | 0                  |
| <b>Total DSG Funded Expenditure</b>   | <b>232,090</b>               | <b>250,090</b>            | <b>18,000</b>               | <b>13,300</b>       | <b>4,700</b>       |

**Business Management and Monitoring Report: Adult Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|                    | Net Budget<br>(Latest<br>Estimate)                              | Projected Full<br>Year Spend | Projected Year<br>End Variance | Variance Last<br>Month | Change in<br>Variance |
|--------------------|---|------------------------------|--------------------------------|------------------------|-----------------------|
|                    | £000  | £000                         | underspend-<br>overspend+      | £000                   | £000                  |
| <b>SCS1</b>        | <b><u>Adult Social Care</u></b>                                 |                              |                                |                        |                       |
| <b>SCS1-1A</b>     | <b>Better Care Fund Pool Contribution</b>                       | <b>82,932</b>                | <b>82,932</b>                  | <b>0</b>               | <b>0</b>              |
| <b>SCS1-1B</b>     | <b>Adults with Care and Support Needs Pool<br/>Contribution</b> | <b>97,541</b>                | <b>97,541</b>                  | <b>0</b>               | <b>0</b>              |
| <b>SCS1-2 to 9</b> | <b>Other Adult Social Care Services</b>                         |                              |                                |                        |                       |
| SCS1-2             | Adult Protection & Mental Capacity                              | 3,666                        | 3,666                          | 0                      | 0                     |
| SCS1-3             | Provider & Support Services                                     | 3,419                        | 3,419                          | 0                      | 0                     |
| SCS1-4             | Domestic Violence & Abuse Support Service                       | 459                          | 459                            | 0                      | 0                     |
| SCS1-5             | Housing Related Support   | 1,133                        | 1,133                          | 0                      | 0                     |
| SCS1-6             | Other Funding   | -9,232                       | -9,232                         | 0                      | 0                     |
| SCS1-8             | Adult Social Care Recharges                                     | 4                            | 4                              | 0                      | 0                     |
| SCS1-9             | Adult Social Care Staffing & Infrastructure                     | 13,651                       | 13,651                         | 0                      | 0                     |
|                    | <b>Total Other ASC Services</b>                                 | <b>13,100</b>                | <b>13,100</b>                  | <b>0</b>               | <b>0</b>              |
|                    | <b>Total Adult Social Care</b>                                  | <b>193,573</b>               | <b>193,573</b>                 | <b>0</b>               | <b>0</b>              |
| <b>SCS2</b>        | <b>Commissioning</b>  | <b>5,348</b>                 | <b>5,348</b>                   | <b>0</b>               | <b>0</b>              |
|                    | <b>Total Adult Services</b>                                     | <b>198,921</b>               | <b>198,921</b>                 | <b>0</b>               | <b>0</b>              |

**Business Management & Monitoring Report : Public Health**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|  | Net Budget<br>(Latest Estimate) | Projected Full<br>Year Spend | Projected Year<br>End Variance | Variance Last<br>Month | Change in<br>Variance |
|--|---------------------------------|------------------------------|--------------------------------|------------------------|-----------------------|
|  | £000                            | £000                         | underspend-<br>overspend+      | £000                   | £000                  |
| <b>PH 1 &amp; 2 Public Health Functions</b>    |                                 |                              |                                |                        |                       |
| PH1-1 Sexual Health                            | 6,440                           | 6,140                        | -300                           | -100                   | -200                  |
| PH1-2 NHS Health Check Programme               | 645                             | 545                          | -100                           | 0                      | -100                  |
| PH1-3 Health Protection                        | 8                               | 8                            | 0                              | 0                      | 0                     |
| PH1-4 National Child Measurement Programme     | 154                             | 154                          | 0                              | 0                      | 0                     |
| PH1-5 Public Health Advice                     | 150                             | 150                          | 0                              | 0                      | 0                     |
| PH1-6 0 - 5 year olds                          | 8,848                           | 8,848                        | 0                              | 0                      | 0                     |
| PH2-1 Obesity                                  | 802                             | 802                          | 0                              | 0                      | 0                     |
| PH2-2 Physical Activity                        | 90                              | 90                           | 0                              | 0                      | 0                     |
| PH2-3 Public Health General                    | 2,161                           | 1,961                        | -200                           | -200                   | 0                     |
| PH2-4 Smoking and Tobacco Control              | 615                             | 615                          | 0                              | 0                      | 0                     |
| PH2-5 Children's 5-19 Public Health Programmes | 2,302                           | 2,302                        | 0                              | 0                      | 0                     |
| PH2-6 Other Public Health Services             | 1,249                           | 1,249                        | 0                              | 0                      | 0                     |
| PH2-7 Drugs and Alcohol                        | 7,733                           | 7,233                        | -500                           | -100                   | -400                  |
| <b>Total Public Health Functions</b>           | <b>31,197</b>                   | <b>30,097</b>                | <b>-1,100</b>                  | <b>-400</b>            | <b>-700</b>           |
| <b>PH3 Public Health Recharges</b>             | <b>633</b>                      | <b>633</b>                   | <b>0</b>                       | <b>0</b>               | <b>0</b>              |
| <b>PH4 Grant Income</b>                        | <b>-31,679</b>                  | <b>-31,679</b>               | <b>0</b>                       | <b>0</b>               | <b>0</b>              |
| <b>Transfer to Public Health Reserve</b>       | <b>0</b>                        | <b>1,100</b>                 | <b>1,100</b>                   | <b>400</b>             | <b>700</b>            |
| <b>Total Public Health</b>                     | <b>151</b>                      | <b>151</b>                   | <b>0</b>                       | <b>0</b>               | <b>0</b>              |



**Business Management & Monitoring Report: Environment and Place  
Position to the end of October 2021  
Revenue Budget Monitoring**

|                                    |                        | Net Budget<br>(Latest Estimate) | Projected Full<br>Year Spend | Projected Year<br>End Variance | Variance Last<br>Month | Change in<br>Variance |
|------------------------------------|------------------------|---------------------------------|------------------------------|--------------------------------|------------------------|-----------------------|
|                                    |                        | £000                            | £000                         | underspend-<br>overspend+      | £000                   | £000                  |
| PG2                                | Planning & Place       | 3,292                           | 3,292                        | 0                              | 0                      | 0                     |
| PG3                                | Growth & Economy       | 93                              | 1,093                        | 1,000                          | 1,000                  | 0                     |
| COM1                               | Communities Management | -1,132                          | -1,132                       | 0                              | 0                      | 0                     |
| COM2                               | Community Operations   | 58,947                          | 59,647                       | 700                            | 300                    | 400                   |
| <b>TOTAL ENVIRONMENT AND PLACE</b> |                        | <b>61,200</b>                   | <b>62,900</b>                | <b>1,700</b>                   | <b>1,300</b>           | <b>400</b>            |

**Business Management & Monitoring Report: Customers, Organisational Development & Resources**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|  |  | Net Budget<br>(Latest Estimate) | Projected Full<br>Year Spend | Projected Year<br>End Variance | Variance Last<br>Month | Change in<br>Variance |
|--|--|---------------------------------|------------------------------|--------------------------------|------------------------|-----------------------|
|  |  | £000                            | £000                         | underspend-<br>overspend+      | £000                   | £000                  |
| COD1   | Corporate Services                           | 2,413                           | 2,413                        | 0                              | 0                      | 0                     |
| COD2   | Human Resources & Organisational Development | 3,223                           | 3,223                        | 0                              | 0                      | 0                     |
| COD3   | Communications, Strategy & Insight           | 2,588                           | 2,271                        | -317                           | -317                   | 0                     |
| COD4   | ICT & Digital                                | 10,705                          | 10,705                       | 0                              | 0                      | 0                     |
| COD5   | Culture & Customer Experience                | 8,632                           | 8,402                        | -230                           | -230                   | 0                     |
| COD6   | Finance                                      | 5,906                           | 6,156                        | 250                            | 250                    | 0                     |
| <b>Total Customers, Organisational<br/>Development &amp; Resources</b> |  | <b>33,467</b>                   | <b>33,170</b>                | <b>-297</b>                    | <b>-297</b>            | <b>0</b>              |

**Business Management & Monitoring Report: Commercial Development, Assets & Investment**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|  |  | Net Budget (Latest Estimate) | Projected Full Year Spend | Projected Year End Variance | Variance Last Month | Change in Variance |
|--|--|------------------------------|---------------------------|-----------------------------|---------------------|--------------------|
|  |  | £000                         | £000                      | underspend-<br>overspend+   | £000                | £000               |
| CDAI1  | Property & Community Facilities Management | 18,420                       | 16,928                    | -1,492                      | -2,084              | 592                |
| CDAI2  | Law & Governance                           | 6,993                        | 7,064                     | 71                          | 98                  | -27                |
| EE4  | Fire & Rescue and Community Safety         | 24,985                       | 24,985                    | 0                           | 0                   | 0                  |
| CDAI4  | CDAI Management Costs                      | 333                          | 333                       | 0                           | 0                   | 0                  |
| <b>Total Commercial Development, Assets &amp; Investment</b> |  | <b>50,731</b>                | <b>49,310</b>             | <b>-1,421</b>               | <b>-1,986</b>       | <b>565</b>         |

**Business Management & Monitoring Report: Children's Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|   |   | <b>BUDGET 2021/22</b>      |                             |                            |
|---|---|----------------------------|-----------------------------|----------------------------|
|   |   | <b>Original<br/>Budget</b> | <b>Movement<br/>to Date</b> | <b>Latest<br/>Estimate</b> |
|   |   | <b>£000</b>                | <b>£000</b>                 | <b>£000</b>                |
| CEF1  | Education & Learning                        |                            |                             |                            |
|   | Gross Expenditure                           | 100,922                    | 1,348                       | 102,270                    |
|   | Gross Income                                | -68,284                    | -1,168                      | -69,452                    |
|   |   | 32,638                     | 180                         | 32,818                     |
| CEF2  | Children's Social Care                      |                            |                             |                            |
|   | Gross Expenditure                           | 36,146                     | 2,929                       | 39,075                     |
|   | Gross Income                                | -2,257                     | -876                        | -3,133                     |
|   |   | 33,889                     | 2,053                       | 35,942                     |
| CEF3  | Children's Social Care Countywide Services  |                            |                             |                            |
|   | Gross Expenditure                           | 72,287                     | -1,048                      | 71,239                     |
|   | Gross Income                                | -5,505                     | 136                         | -5,369                     |
|   |   | 66,782                     | -912                        | 65,870                     |
| CEF4  | Schools                                     |                            |                             |                            |
|   | Gross Expenditure                           | 194,016                    | 2,212                       | 196,228                    |
|   | Gross Income                                | -193,800                   | -2,212                      | -196,012                   |
|   |   | 216                        | 0                           | 216                        |
| CEF5  | Children's Services Central Costs           |                            |                             |                            |
|   | Gross Expenditure                           | 5,953                      | -703                        | 5,250                      |
|   | Gross Income                                | -519                       | 133                         | -386                       |
|   |   | 5,434                      | -570                        | 4,864                      |
|   | Expenditure Total                           | 409,324                    | 4,738                       | 414,062                    |
|   | Income Total                                | -270,365                   | -3,987                      | -274,352                   |
|   | <b>Total Children's Services Net Budget</b> | <b>138,959</b>             | <b>751</b>                  | <b>139,710</b>             |
| <b>MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)</b> |   |                            |                             |                            |
|   | Schools DSG                                 | 123,115                    | 0                           | 123,115                    |
|   | High Needs DSG                              | 65,530                     | -448                        | 65,082                     |
|   | Early Years DSG                             | 39,277                     | 0                           | 39,277                     |
|   | Central DSG                                 | 4,616                      | 0                           | 4,616                      |
|   | <b>Total Gross</b>                          | <b>232,538</b>             | <b>-448</b>                 | <b>232,090</b>             |

**Business Management & Monitoring Report: Adult Services**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|                  |  | <b>BUDGET 2021/22</b>      |                             |                            |
|------------------|--|----------------------------|-----------------------------|----------------------------|
|                  |  | <b>Original<br/>Budget</b> | <b>Movement<br/>to Date</b> | <b>Latest<br/>Estimate</b> |
|                  |  | <b>£000</b>                | <b>£000</b>                 | <b>£000</b>                |
| <b>SCS1</b>      | <b>Adult Social Care</b>                             |                            |                             |                            |
| SCS1-1A          | Better Care Fund Pool Contribution                   |                            |                             |                            |
|                  | Gross Expenditure.                                   | 81,493                     | 1,439                       | 82,932                     |
|                  | Gross Income.  | 0                          | 0                           | 0                          |
|                  |  | 81,493                     | 1,439                       | 82,932                     |
| SCS1-1B          | Adults with Care and Support Needs Pool Contribution |                            |                             |                            |
|                  | Gross Expenditure.                                   | 97,694                     | -153                        | 97,541                     |
|                  | Gross Income.  | 0                          | 0                           | 0                          |
|                  |  | 97,694                     | -153                        | 97,541                     |
| SCS1-2 to SCS1-9 | Other Adult Social Care Services                     |                            |                             |                            |
|                  | Gross Expenditure                                    | 34,152                     | 11,283                      | 45,435                     |
|                  | Gross Income   | -19,928                    | -12,407                     | -32,335                    |
|                  |  | 14,224                     | -1,124                      | 13,100                     |
|                  | <b>Total Adult Social Care</b>                       | <b>193,411</b>             | <b>162</b>                  | <b>193,573</b>             |
| <b>SCS2</b>      | <b>Commissioning</b>                                 |                            |                             |                            |
|                  | Gross Expenditure                                    | 5,888                      | 224                         | 6,112                      |
|                  | Gross Income   | -1,540                     | 776                         | -764                       |
|                  | <b>Total Commissioning</b>                           | <b>4,348</b>               | <b>1,000</b>                | <b>5,348</b>               |
|                  | Expenditure Total                                    | 219,227                    | 12,793                      | 232,020                    |
|                  | Income Total   | -21,468                    | -11,631                     | -33,099                    |
|                  | <b>Total Adult Services Net Budget</b>               | <b>197,759</b>             | <b>1,162</b>                | <b>198,921</b>             |

**Business Management & Monitoring Report: Public Health  
Position to the end of October 2021  
Revenue Budget Monitoring**

|          |                                       | <b>BUDGET 2021/22</b>      |                             |                            |
|----------|---------------------------------------|----------------------------|-----------------------------|----------------------------|
|          |                                       | <b>Original<br/>Budget</b> | <b>Movement<br/>to Date</b> | <b>Latest<br/>Estimate</b> |
|          |                                       | <b>£000</b>                | <b>£000</b>                 | <b>£000</b>                |
| PH 1 & 2 | Public Health Functions               |                            |                             |                            |
|          | Gross Expenditure                     | 30,921                     | 1,250                       | 32,171                     |
|          | Gross Income                          | -228                       | -746                        | -974                       |
|          |                                       | 30,693                     | 504                         | 31,197                     |
| PH3      | Public Health Recharges               |                            |                             |                            |
|          | Gross Expenditure                     | 633                        | 0                           | 633                        |
|          | Gross Income                          | 0                          | 0                           | 0                          |
|          |                                       | 633                        | 0                           | 633                        |
| PH4      | Grant Income                          |                            |                             |                            |
|          | Gross Expenditure                     | 144                        | 997                         | 1,141                      |
|          | Gross Income                          | -31,240                    | -1,580                      | -32,820                    |
|          |                                       | -31,096                    | -583                        | -31,679                    |
|          | Expenditure Total                     | 31,698                     | 2,247                       | 33,945                     |
|          | Income Total                          | -31,468                    | -2,326                      | -33,794                    |
|          | <b>Total Public Health Net Budget</b> | <b>230</b>                 | <b>-79</b>                  | <b>151</b>                 |

**Business Management & Monitoring Report: Environment and Place**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|      |   | <b>BUDGET 2021/22</b>               |                                      |                                     |
|------|---|-------------------------------------|--------------------------------------|-------------------------------------|
|      |   | <b>Original<br/>Budget<br/>£000</b> | <b>Movement<br/>to Date<br/>£000</b> | <b>Latest<br/>Estimate<br/>£000</b> |
| PG1  | Planning & Growth Management                  |                                     |                                      |                                     |
|      | Gross Expenditure                             | 0                                   | 0                                    | 0                                   |
|      | Gross Income                                  | 0                                   | 0                                    | 0                                   |
|      |   | 0                                   | 0                                    | 0                                   |
| PG2  | Planning & Place                              |                                     |                                      |                                     |
|      | Gross Expenditure                             | 10,098                              | -166                                 | 9,932                               |
|      | Gross Income                                  | -6,686                              | 46                                   | -6,640                              |
|      |   | 3,412                               | -120                                 | 3,292                               |
| PG3  | Growth & Economy                              |                                     |                                      |                                     |
|      | Gross Expenditure                             | 630                                 | 0                                    | 630                                 |
|      | Gross Income                                  | -537                                | 0                                    | -537                                |
|      |   | 93                                  | 0                                    | 93                                  |
| COM1 | Communities Management                        |                                     |                                      |                                     |
|      | Gross Expenditure                             | -1,162                              | 30                                   | -1,132                              |
|      | Gross Income                                  | 0                                   | 0                                    | 0                                   |
|      |   | -1,162                              | 30                                   | -1,132                              |
| COM2 | Community Operations                          |                                     |                                      |                                     |
|      | Gross Expenditure                             | 102,980                             | -262                                 | 102,718                             |
|      | Gross Income                                  | -44,282                             | 511                                  | -43,771                             |
|      |   | 58,698                              | 249                                  | 58,947                              |
|      | <b>Expenditure Total</b>                      | <b>112,546</b>                      | <b>-398</b>                          | <b>112,148</b>                      |
|      | <b>Income Total</b>                           | <b>-51,505</b>                      | <b>557</b>                           | <b>-50,948</b>                      |
|      | <b>Total Environment and Place Net Budget</b> | <b>61,041</b>                       | <b>159</b>                           | <b>61,200</b>                       |

**Business Management & Monitoring Report: Customers, Organisational Development & Resources**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|       |  | <b>BUDGET 2021/22</b>      |                             |                            |
|-------|--|----------------------------|-----------------------------|----------------------------|
|       |  | <b>Original<br/>Budget</b> | <b>Movement<br/>to Date</b> | <b>Latest<br/>Estimate</b> |
|       |  | <b>£000</b>                | <b>£000</b>                 | <b>£000</b>                |
| CODR1 | Corporate Services   |                            |                             |                            |
|       | Gross Expenditure  | 2,953                      | 52                          | 3,005                      |
|       | Gross Income   | -593                       | 1                           | -592                       |
|       |  | 2,360                      | 53                          | 2,413                      |
| CODR2 | Human Resources & Organisational Development                                     |                            |                             |                            |
|       | Gross Expenditure  | 4,395                      | 0                           | 4,395                      |
|       | Gross Income   | -1,172                     | 0                           | -1,172                     |
|       |  | 3,223                      | 0                           | 3,223                      |
| CODR3 | Communications, Strategy & Insight   |                            |                             |                            |
|       | Gross Expenditure  | 3,859                      | -180                        | 3,679                      |
|       | Gross Income   | -1,090                     | -1                          | -1,091                     |
|       |  | 2,769                      | -181                        | 2,588                      |
| CODR4 | ICT & Digital  |                            |                             |                            |
|       | Gross Expenditure  | 13,851                     | 252                         | 14,103                     |
|       | Gross Income   | -3,517                     | 119                         | -3,398                     |
|       |  | 10,334                     | 371                         | 10,705                     |
| CODR5 | Culture & Customer Experience  |                            |                             |                            |
|       | Gross Expenditure  | 16,496                     | -102                        | 16,394                     |
|       | Gross Income   | -7,885                     | 123                         | -7,762                     |
|       |  | 8,611                      | 21                          | 8,632                      |
| CODR6 | Finance  |                            |                             |                            |
|       | Gross Expenditure  | 8,449                      | -387                        | 8,062                      |
|       | Gross Income   | -2,491                     | 335                         | -2,156                     |
|       |  | 5,958                      | -52                         | 5,906                      |
|       | Expenditure Total  | 50,003                     | -365                        | 49,638                     |
|       | Income Total   | -16,748                    | 577                         | -16,171                    |
|       | <b>Total Customers &amp; Organisational Development and Resources Net Budget</b> | <b>33,255</b>              | <b>212</b>                  | <b>33,467</b>              |



**Business Management & Monitoring Report: Commercial Development, Assets & Investment**  
**Position to the end of October 2021**  
**Revenue Budget Monitoring**

|       |   | <b>BUDGET 2021/22</b>      |                             |                            |
|-------|---|----------------------------|-----------------------------|----------------------------|
|       |   | <b>Original<br/>Budget</b> | <b>Movement<br/>to Date</b> | <b>Latest<br/>Estimate</b> |
|       |   | <b>£000</b>                | <b>£000</b>                 | <b>£000</b>                |
| CDAI1 | Property, Investment & Facilities Management                                |                            |                             |                            |
|       | Gross Expenditure   | 26,556                     | -231                        | 26,325                     |
|       | Gross Income  | -8,137                     | 232                         | -7,905                     |
|       | <b>Total Property, Investment &amp; Facilities Management</b>               | <b>18,419</b>              | <b>1</b>                    | <b>18,420</b>              |
| CDAI2 | Law & Governance  |                            |                             |                            |
|       | Gross Expenditure   | 8,511                      | 1                           | 8,512                      |
|       | Gross Income  | -1,518                     | -1                          | -1,519                     |
|       | <b>Total Law &amp; Governance</b>   | <b>6,993</b>               | <b>0</b>                    | <b>6,993</b>               |
| CDAI3 | Community Safety  |                            |                             |                            |
|       | Gross Expenditure   | 27,598                     | 585                         | 28,183                     |
|       | Gross Income  | -2,852                     | -346                        | -3,198                     |
|       | <b>Total Community Safety</b>   | <b>24,746</b>              | <b>239</b>                  | <b>24,985</b>              |
| CDAI4 | Management Costs  |                            |                             |                            |
|       | Gross Expenditure   | 130                        | 203                         | 333                        |
|       | Gross Income  | 0                          | 0                           | 0                          |
|       | <b>Total Management Costs</b>   | <b>130</b>                 | <b>203</b>                  | <b>333</b>                 |
|       | Expenditure Total   | 62,795                     | 558                         | 63,353                     |
|       | Income Total  | -12,507                    | -115                        | -12,622                    |
|       | <b>Total Commercial Development, Assets &amp; Investment Net<br/>Budget</b> | <b>50,288</b>              | <b>443</b>                  | <b>50,731</b>              |

**Business Management Report  
Position to the end of October 2021**

**CABINET IS RECOMMENDED TO APPROVE THE VIREMENTS AS DETAILED BELOW:**

| Directorate<br>(CD = Cross<br>Directorate) | Month of<br>Cabinet<br>meeting | Month of<br>Directorate<br>MMR | Narration                                | Budget Book Line | Service Area                  | Permanent /<br>Temporary | Expenditure<br>+ increase /<br>- decrease<br>£000 | Income<br>- increase /<br>+ decrease<br>£000 |  |     |    |
|--|--------------------------------|--------------------------------|--|------------------|-------------------------------|--------------------------|---|--|--|-----|----|
| CD   | Dec                            | Oct                            | Covid Spend YTD Q2 - Adult Services      | SCS1-3           | Provider & Support Services   | T                        | 0   | 12   |  |     |    |
|  |                                |                                |  | SCS2             | Commissioning                 | T                        | 330   | 0  |  |     |    |
|  |                                |                                |  | VSMMGT           | Strategic Measures            | T                        | -342  | 0  |  |     |    |
|  |                                |                                | Covid Spend YTD Q2 - Environment & Place | COM1             | Communities Management Costs  | T                        | 25  | 0  |  |     |    |
|  |                                |                                |  | VSMMGT           | Strategic Measures            | T                        | -25   | 0  |  |     |    |
|  |                                |                                | Covid Spend YTD Q2 - Children's Services | CEF1-2           | SEND Service                  | T                        | -39   | 7  |  |     |    |
|  |                                |                                |  | CEF1-3           | Learning & School Improvement | T                        | 17  | 0  |  |     |    |
|  |                                |                                |  | CEF1-5           | Learner Engagement            | T                        | -12   | 0  |  |     |    |
|  |                                |                                |  | CEF2-2           | Social Care                   | T                        | 10  | 0  |  |     |    |
|  |                                |                                |  | CEF3-1           | Corporate Parenting           | T                        | 197   | 0  |  |     |    |
|  |                                |                                |  | CEF4-2           | Early Years Funding Formula   | T                        | 168   | 0  |  |     |    |
|  |                                |                                |  | CEF5-1           | Management & Admin            | T                        | 63  | 0  |  |     |    |
|  |                                |                                |  | VSMMGT           | Strategic Measures            | T                        | -411  | 0  |  |     |    |
|  |                                |                                | Covid Expenditure Virement Q2 - CDAI     | CDAI2            | Law & Governance              | T                        | 9   | 0  |  |     |    |
|  |                                |                                |  | CDAI4            | CDAI Management Costs         | T                        | 200   | 0  |  |     |    |
|  |                                |                                |  | VSMMGT           | Strategic Measures            | T                        | -209  | 0  |  |     |    |
|  |                                |                                | Covid Expenditure Virement Q2 - CODR     | COD1             | Corporate Services            | T                        | 137   | 0  |  |     |    |
|  |                                |                                |  | VSMMGT           | Strategic Measures            | T                        | -137  | 0  |  |     |    |
|  |                                |                                | Grand Total                              |                  |                               |                          |   |  |  | -19 | 19 |

**Business Management Report**  
**Position to the end of September 2021**

**NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE**

| Directorate<br>(CD = Cross<br>Directorate) | Month of<br>Cabinet<br>Meeting | Month of<br>Directorate<br>MMR | Narration   | Budget Book Line   | Service Area   | Permanent /<br>Temporary      | Expenditure<br>+ increase /<br>- decrease<br>£000 | Income<br>- increase /<br>+ decrease<br>£000 |
|--|--------------------------------|--------------------------------|---|--|--|-------------------------------|---|--|
| CD   | Dec                            | Oct                            | OFRS/Trading Standards  | COD5   | Culture & Customer Experience                        | P                             | 15  | 0  |
|  |                                |                                |   | EE4-1  | Fire & Rescue  | P                             | -15   | 0  |
| CS   | Dec                            | Oct                            | Extension of the Role of Virtual School Heads to Children with a Social Worker Implementation Grant | CEF1-3   | Learning & School Improvement                        | T                             | 135   | -135   |
|  |                                |                                |   | Income/Expenditure budgets to match expected grant amounts | CEF1-3   | Learning & School Improvement | P   | 277  |
|  |                                |                                | HN DSG Contingency Fund Adjustments   | CEF4-1   | Delegated Budgets                                    | P                             | 363   | -363   |
|  |                                |                                |   | CEF1-2   | SEND Service   | P                             | 953   | -953   |
|  |                                |                                |   | CEF4-1   | Delegated Budgets                                    | P                             | -1,080  | 1,080  |
| AS   | Dec                            | Oct                            | Pooled budget correction. Price increase added into wrong pool                                      | SCS1-1A  | Better Care Fund Pool Contribution                   | P                             | 29  | 0  |
|  |                                |                                |   | SCS1-1B  | Adults with Care and Support Needs Pool Contribution | P                             | -29   | 0  |
|  |                                |                                |   | ICF5 Grant   | Other Funding  | T                             | 4,813   | -4,813                                       |
| PH   | Dec                            | Oct                            | Better Housing Better Health  | PH1 & 2  | Public Health Functions                              | T                             | 150   | -150   |
|  |                                |                                |   | PH4  | Grant Income   | T                             | 0   | 0  |
| CODR                                       | Dec                            | Oct                            | Removal of income target  | COD5   | Culture & Customer Experience                        | P                             | -128  | 128  |
| Grand Total                                |                                |                                |   |  |  |                               | 5,483   | -5,483                                       |

**Business Management & Monitoring Report - August 2021**  
**Cabinet - September 2021**  
**Earmarked Reserves**

|                                  | 2021/22                       |                |                                | Last reported forecast as at 31 March 2021<br>£m | Change in closing balance to last forecast<br>£m | Commentary   |
|----------------------------------|-------------------------------|----------------|--------------------------------|--|--|--|
|                                  | Balance at 1 April 2021<br>£m | Movement<br>£m | Balance at 31 March 2022<br>£m |  |  |  |
| Schools' Reserves                | 11.8                          | 0.0            | 11.8                           | 11.8   | 0  | In accordance with the Education Reform Act 1988, the scheme of Local Management of Schools provides for the carry forward of individual schools surpluses and deficits. These reserves are committed to be spent on schools. Other School Reserves cover a number of miscellaneous education activities, including amounts loaned to individual schools against school reserves, and School Partnership Accounts which are operated in respect of inter-school activities, primarily relating |
| Vehicle and Equipment Reserve    | 2.1                           | -0.1           | 2.0                            | 1.2  | 0.8  | This reserve is to fund future replacements of vehicles and equipment.   |
| Grants and Contributions Reserve | 20.8                          | -1.3           | 19.5                           | 19.4   | 0.1  | This reserve has been set up to hold unspent grants and contributions committed to be spent in future years. This includes the Public Health Grant   |
| Government Initiatives           | 2.1                           | -0.7           | 1.4                            | 1.8  | -0.4   | This reserve is used to hold underspends on budgets funded by unringfenced grants held that relate to specific agreed outcomes or the implementation of Government initiatives.  |
| Trading Accounts                 | 0.5                           | -0.1           | 0.4                            | 0.2  | 0.2  | This reserve holds funds relating to traded activities to help manage investment.  |
| Council Elections                | 0.8                           | 0.0            | 0.8                            | 1.0  | -0.2   | This will be used to fund future elections. In years where no County Elections take place any underspend on the Council Elections budget will be transferred to this reserve.  |

**Business Management & Monitoring Report - August 2021**  
**Cabinet - September 2021**  
**Earmarked Reserves**

|                               | 2021/22                       |                |                                | Last reported forecast as at 31 March 2021<br>£m | Change in closing balance to last forecast<br>£m | Commentary  |
|-------------------------------|-------------------------------|----------------|--------------------------------|--|--|---|
|                               | Balance at 1 April 2021<br>£m | Movement<br>£m | Balance at 31 March 2022<br>£m |  |  |   |
| Partnership Reserves          | 3.0                           | -1.5           | 1.5                            | 3.0  | -1.5   | This relates to funding for the Growth Deal   |
| On Street Car Parking         | 3.2                           | -1.3           | 1.9                            | 3.2  | -1.3   | This surplus has arisen under the operation of the Road Traffic Regulation Act 1984 (section 55). The purposes for which these monies can be used are defined by statute.                             |
| Transformation Reserve        | 1.1                           | 1.7            | 2.8                            | 4.1  | -1.3   | This reserve is needed to fund the implementation costs of the Council's Transformation programme.  |
| Demographic Risk Reserve      | 6.0                           | 3.0            | 9.0                            | 9.0  | 0.0  | In light of the significant pressures relating to High Needs DSG and other budgets with demographic volatility. This reserve will help to manage demographic risk.                                    |
| Youth Provision Reserve       | 0.7                           | -0.7           | 0.0                            | 0.0  | 0.0  | £1.0m allocated over 2019/20 and 2020/21 to provide seed funding for locality based youth provision   |
| Budget Prioritisation Reserve | 14.6                          | -3.0           | 11.6                           | 11.3   | 0.3  | This reserve is being used to support the implementation of the Council's priorities and the Medium Term Financial Strategy.  |
| Insurance Reserve             | 12.5                          |                | 12.5                           | 12.5   | 0.0  | This reserve covers the County Council for insurance claims that, based on the previous experience of the County Council, are likely to be received, as well as a number of insurance related issues. |
| Business Rates Reserve        | 1.0                           | 2.0            | 3.0                            | 2.5  | 0.5  | This reserve is to smooth the volatility of Business Rates income.  |

**Business Management & Monitoring Report - August 2021**  
**Cabinet - September 2021**  
**Earmarked Reserves**

|                                     | 2021/22                       |                |                                | Last reported forecast as at 31 March 2021<br>£m | Change in closing balance to last forecast<br>£m | Commentary  |
|-------------------------------------|-------------------------------|----------------|--------------------------------|--|--|---|
|                                     | Balance at 1 April 2021<br>£m | Movement<br>£m | Balance at 31 March 2022<br>£m |  |  |   |
| Capital Reserves                    | 47.4                          | 1.1            | 48.5                           | 48.5   | 0.0  | This reserve has been established for the purpose of financing capital expenditure in future years. |
| Investment Pump Priming Reserve     | 2.0                           |                | 2.0                            | 2.0  | 0.0  |   |
| Council Tax Collection Fund Reserve | 6.0                           |                | 6.0                            | 6.0  | 0.0  |   |
| Redundancy Reserve                  | 1.7                           | 1.0            | 2.7                            | 2.7  | 0.0  |   |
| Covid-19 Reserve                    | 14.2                          | 9.2            | 23.4                           | 23.4   | 0.0  |   |
| <b>Total Reserves</b>               | <b>151.5</b>                  | <b>9.3</b>     | <b>160.8</b>                   | <b>163.6</b>                                     | <b>-2.8</b>                                      |   |

**Business Management Report  
Government Grants 2021/22**

| Ringfenced | Directorate   | Issued by | Esimate<br>2021/22 | In year<br>Adjustments /<br>New Allocations<br>reported<br>previously<br>reported | In year<br>Adjustments/ New<br>Allocations<br>reported this time | Latest<br>Allocation |
|------------|---|-----------|--------------------|---|--|----------------------|
|            |   |           | £000               | £000  | £000   | £000                 |
|            | <b>Children's Services</b>                                  |           |                    |   |  |                      |
|            | <b>Dedicated School Grants</b>                              |           |                    |   |  |                      |
| R          | Dedicated Schools Grant (DSG) - Schools Block               | DfE       | 123,115            | 0   | 0  | 123,115              |
| R          | Dedicated Schools Grant (DSG) - Central Block               | DfE       | 4,616              | 0   | 0  | 4,616                |
| R          | Dedicated Schools Grant (DSG) - Early Years Block           | DfE       | 39,277             | 0   | 0  | 39,277               |
| R          | Dedicated Schools Grant (DSG) - High Needs Block            | DfE       | 65,530             | -448  | 0  | 65,082               |
|            | <b>Subtotal DSG Grants</b>                                  |           | <b>232,538</b>     | <b>-448</b>   | <b>0</b>   | <b>232,090</b>       |
|            | <b>School Grants</b>  |           |                    |   |  |                      |
| R          | Pupil Premium   | DfE       | 6,871              | 0   | 114  | 6,985                |
| R          | Education Funding Agency - Sixth Form Funding and Threshold | DfE       | 224                | 0   | -38  | 186                  |
| R          | PE and Sport Grant  | DfE       | 2,265              | 0   | 0  | 2,265                |
| R          | Universal Infant Free School Meals                          | DfE       | 3,973              | 0   | -106   | 3,867                |
| R          | Teacher's Pay Grant   | DfE       | 0                  | 98  | 0  | 98                   |
| R          | Teacher's Pension Grant                                     | DfE       | 0                  | 278   | 0  | 278                  |
| R          | Coronavirus (COVID-19) Workforce Fund                       | DfE       | 0                  | 3   | 0  | 3                    |
| R          | Coronavirus (COVID-19) Catch Up Premium                     | DfE       | 0                  | 2,329   | 0  | 2,329                |
| R          | Coronavirus (COVID-19) Recovery Premium                     | DfE       | 0                  | 0   | 350  | 350                  |
| R          | Coronavirus (COVID-19) National Testing Programme           | DfE       | 0                  | 142   | -30  | 112                  |
| R          | Coronavirus (COVID-19) Free School Meals Additional Costs   | DfE       | 0                  | 66  | 0  | 66                   |
| R          | Coronavirus (COVID-19) School Let Tutoring Grant            | DfE       | 0                  | 0   | 310  | 310                  |
| R          | Coronavirus (Covid-19) Schools Fund                         | DfE       | 0                  | 0   | 0  | 0                    |
|            | <b>Subtotal School Grants</b>                               |           | <b>13,333</b>      | <b>2,916</b>  | <b>600</b>   | <b>16,849</b>        |

**Business Management Report  
Government Grants 2021/22**

| Ringfenced | Directorate  | Issued by | Esimate<br>2021/22 | In year<br>Adjustments /<br>New Allocations<br>reported<br>previously<br>reported | In year<br>Adjustments/ New<br>Allocations<br>reported this time | Latest<br>Allocation |
|------------|--|-----------|--------------------|---|--|----------------------|
|            |  |           | £000               | £000  | £000   | £000                 |
|            | <b>Other Children's Services Grants</b>  |           |                    |   |  |                      |
| R          | School Improvement Monitoring & Brokering Grant                                | DfE       |                    | 90  | 0  | 90                   |
| R          | Youth Justice Board  | YJB       | 548                | 0   | 0  | 548                  |
| R          | Asylum (USAC and Post 18)  | HO        | 1,844              | 0   | 0  | 1,844                |
| R          | Role of the Virtual School Head  | DfE       | 0                  | 66  | 0  | 66                   |
| R          | Extension of the Role of Virtual School Heads to children with a social worker | DfE       | 0                  | 0   | 135  | 135                  |
| R          | Extended Personal Adviser Duty Grant   | DfE       | 103                | 0   | 0  | 103                  |
| R          | Staying Put Implementation Grant   | DfE       | 271                | 0   | 0  | 271                  |
| R          | Remand Framework   | YJB       | 77                 | 0   | 0  | 77                   |
| R          | Reducing Parental Conflict Workforce Development Grant                         | DWP       |                    | 28  | 0  | 28                   |
| R          | Holiday Activities and Food Programme  | DfE       | 0                  | 636   | 0  | 636                  |
|            | <b>Subtotal Other Children's Services Grants</b>                               |           | <b>2,843</b>       | <b>820</b>  | <b>135</b>   | <b>3,798</b>         |
|            | <b>TOTAL CHILDREN'S SERVICES</b>   |           | <b>248,714</b>     | <b>3,288</b>  | <b>735</b>   | <b>252,737</b>       |
|            | <b>Adult Services</b>  |           |                    |   |  |                      |
| R          | Improved Better Care Fund  | DHSC      | 10,391             | 0   | 0  | 10,391               |
| R          | Infection Control Grant 3  | DHSC      |                    | 4,123   | 0  | 4,123                |
| R          | Infection Control Grant 4  | DHSC      |                    | 3,081   | 0  | 3,081                |
|            | Infection Control Grant 5  | DHSC      |                    | 0   | 4,813  | 4,813                |
|            | Workforce Recruitment and Retention Fund                                       | DHSC      |                    | 0   | 1,551  | 1,551                |
| R          | Community Discharge Fund   | DHSC      | 0                  | 0   | 0  | 0                    |
|            | <b>TOTAL ADULT SERVICES</b>  |           | <b>10,391</b>      | <b>7,204</b>  | <b>6,364</b>   | <b>23,959</b>        |



**Business Management Report  
Government Grants 2021/22**

| Ringfenced | Directorate  | Issued by   | Estimate 2021/22<br>£000 | In year Adjustments / New Allocations reported previously reported<br>£000 | In year Adjustments/ New Allocations reported this time<br>£000 | Latest Allocation<br>£000 |
|------------|--|-------------|--------------------------|--|---|---------------------------|
|            | <b>Public Health</b>   |             |                          |  |   |                           |
| R          | Public Health Grant  | DHSC        | 31,240                   | 429  | 0   | 31,669                    |
| R          | Adult Weight Management                                      | DHSC        |                          | 180  | 0   | 180                       |
| R          | Drug Treatment, Crime and Harm Reduction Grant               | DHSC        |                          | 416  | 0   | 416                       |
| R          | Domestic Abuse   | MHCLG       |                          | 1,141  | 0   | 1,141                     |
| R          | Community Testing  | DHSC        |                          | 693  | 0   | 693                       |
|            | <b>TOTAL PUBLIC HEALTH</b>                                   |             | <b>31,240</b>            | <b>2,859</b>   | <b>0</b>  | <b>34,099</b>             |
|            | <b>Environment &amp; Place</b>                               |             |                          |  |   |                           |
| R          | Bus Service Operators Grant                                  | DfT         | 795                      | 0  | 0   | 795                       |
| R          | Natural England  | DEFRA       | 227                      | 0  | 0   | 227                       |
|            | <b>TOTAL ENVIRONMENT &amp; PLACE</b>                         |             | <b>1,022</b>             | <b>0</b>   | <b>0</b>  | <b>1,022</b>              |
|            | <b>Customers, Organisational Development &amp; Resources</b> |             |                          |  |   |                           |
| R          | Music Service  | AC          | 837                      | 0  | 0   | 837                       |
| R          | MaaS:CAV   | Innovate UK | 313                      | 0  | 0   | 313                       |
| R          | OmniCAV  | Innovate UK | 1                        | 0  | 0   | 1                         |
| R          | Park & Charge  | Innovate UK | 206                      | 0  | 0   | 206                       |
| R          | Virgin Park & Charge   | Innovate UK | 7                        | 0  | 0   | 7                         |
| R          | Data Driven Safety Tool                                      | Innovate UK | 91                       | 0  | 0   | 91                        |
| R          | Quantum Gravimeter   | Innovate UK | 69                       | 0  | 0   | 69                        |
| R          | Resilient CAV  | Innovate UK | 25                       | 0  | 0   | 25                        |
| R          | Heart Park Project   | DFT         | 90                       | 0  | 0   | 90                        |

**Business Management Report  
Government Grants 2021/22**

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|------------|---|-----------|--------------------|---|--|----------------------|
|            |   |           | £000               | £000  | £000   | £000                 |
| R          | GTC DfT Congestion Tool   | DFT       | 59                 | 0   | 0  | 59                   |
| R          | CAVL4R  | DFT       | 11                 | 0   | 0  | 11                   |
|            | <b>TOTAL CUSTOMERS, ORGANISATIONAL DEVELOPMENT&amp;<br/>RESOURCES</b> |           | <b>1,709</b>       | <b>0</b>  | <b>0</b>   | <b>1,709</b>         |
|            | <b>Commercial Development , Aseets &amp; Investment</b>               |           |                    |   |  |                      |
| R          | Fire Fighter's Pension Fund Grant                                     | MHCLG     | 1,361              | 0   | 0  | 1,361                |
| R          | Fire Service Covid-19 Contingency Grant                               | MHCLG     |                    | 47  | 0  | 47                   |
| R          | Fire Fighter's New Dimensons Grant                                    | MHCLG     | 40                 | 0   | 0  | 40                   |
|            | <b>TOTAL COMMERCIAL DEVELOPMENT, ASSETS &amp; INVESTMENT</b>          |           | <b>1,401</b>       | <b>47</b>   | <b>0</b>   | <b>1,448</b>         |
|            | <b>Strategic Measures</b>   |           |                    |   |  |                      |
| U          | Lead Local Flood Authority  | DEFRA     | 45                 | -45   |  | 0                    |
| U          | Extended Rights to Free Travel  | DfE       | 278                |   |  | 278                  |
| U          | Fire Revenue Grant  | MHCLG     | 213                |   |  | 213                  |
| U          | Troubled Families - Service Transformation Grant                      | MHCLG     | 685                |   |  | 685                  |
| U          | Troubled Families Attachment Fees - Phase 2                           | MHCLG     | 0                  |   |  | 0                    |
| U          | Troubled Families Payment by Result                                   | MHCLG     | 0                  |   |  | 0                    |
| U          | New Homes Bonus   | MHCLG     | 3,589              |   |  | 3,589                |
| U          | Local Reform & Community Voices Grant                                 | DfE       | 515                |   |  | 515                  |

**Business Management Report**  
**Government Grants 2021/22**

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|------------|--|-----------|--------------------|---|--|----------------------|
|            |  |           | £000               | £000  | £000   | £000                 |
| U          | Independent Living Fund                                    | DfE       | 3,454              |   |  | 3,454                |
| U          | School Improvement and Brokering Grant                     | DfE       | 548                | -90   |  | 458                  |
| U          | Social Care Support Grant                                  | MHCLG     | 12,031             |   |  | 12,031               |
| U          | COVID-19   | MHCLG     | 11,896             |   |  | 11,896               |
| U          | New Social Care Grant                                      | MHCLG     | 572                |   |  | 572                  |
| U          | Local Council Tax Support Grant                            | MHCLG     | 4,925              |   |  | 4,925                |
| U          | Key Stage 2 Moderation and Key Stage 1 Phonics Grant       | DfE       |                    | 21  |  | 21                   |
| U          | Wellbeing for Education Return Grant                       | DfE       |                    |   |  | 0                    |
| R          | Contain Outbreak Management Fund                           | DHSC      |                    | 3,070   |  | 3,070                |
| R          | Support for Clinically Extremely Vulnerable                | DHSC      |                    |   |  | 0                    |
| R          | Household Support Grant                                    | DWP       |                    |   | 3,500  | 3,500                |
| R          | Sales, Fees and Charges Compensation                       | MCLG      |                    |   | 773  | 773                  |
| R          | Practical Support for those Self-Isolating                 | DHSC      |                    | 124   | 254  | 378                  |
| R          | Covid Local Support Scheme (formerly Winter Support Grant) | MHCLG     |                    | 1,608   |  | 1,608                |
| U          | Support for Care Leavers at Risk of Rough Sleeping Grant   | DfE       |                    | 95  |  | 95                   |
| U          | Financial Transparency Grant                               | DfE       |                    | 9   |  | 9                    |
| U          | Tax Income Guarantee Scheme for Business Rate Losses       | MHCLG     |                    | 545   |  | 545                  |
| U          | Section 31 Grant for Business Rate Compensation            | MHCLG     | 21,908             |   |  | 21,908               |
| U          | Business Rates Top-Up                                      | MHCLG     | 40,546             |   |  | 40,546               |
|            | <b>Subtotal Strategic Measures</b>                         |           | <b>101,205</b>     | <b>5,337</b>  | <b>4,527</b>   | <b>111,069</b>       |

**Business Management Report  
Government Grants 2021/22**

| Ringfenced | Directorate   | Issued by | Estimate 2021/22<br>£000 | In year Adjustments / New Allocations reported previously reported<br>£000 | In year Adjustments/ New Allocations reported this time<br>£000 | Latest Allocation<br>£000 |
|------------|---|-----------|--------------------------|--|---|---------------------------|
|            | <b>Grants held on behalf of Local Enterprise Partnership</b>          |           |                          |  |   |                           |
| R          | Oxford Innovation Business Support                                    | BEIS      | 205                      |  |   | 205                       |
| R          | European Regional Development Fund                                    |           | 900                      |  |   | 900                       |
| R          | DCLG (Local Enterprise Partnership Funding)                           | MHCLG     | 500                      |  |   | 500                       |
|            | <b>Subtotal Grants held on behalf of Local Enterprise Partnership</b> |           | <b>1,605</b>             | <b>0</b>   | <b>0</b>  | <b>1,605</b>              |
|            | <b>TOTAL STRATEGIC MEASURES</b>                                       |           | <b>102,810</b>           | <b>5,337</b>   | <b>4,527</b>  | <b>112,674</b>            |
|            | <b>Total All Grants</b>   |           | <b>397,287</b>           | <b>18,735</b>  | <b>11,626</b>   | <b>427,648</b>            |