

Summary of Financial Position at September 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 September 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 £1.4m or 0.3%. 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 September 2021	Variance September 2021	Variance August 2021	Change
	£m	£m	£m	%	£m	£m
Children's Services	139.7	142.1	2.4	1.7	1.8	+0.6
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	62.5	1.3	1.8	1.1	+0.2
Customers, Organisational Development & Resources	33.4	33.1	-0.3	-0.8	-0.3	
Commercial Development, Assets and Investments	50.7	48.7	-2.0	-3.9	-1.2	-0.8
Total Directorate Budgets	484.1	485.5	1.4	0.3	1.4	0.0
Corporate Measures	-484.1	-484.1	0.0	0.0	0.0	
Total Forecast Position	0.0	1.4	1.4	0.3	1.4	0.0

Directorate Financial Positions

Children's Services

- For 2021/22 the Children's Services budget is £139.7m.
- As at the end of September a £2.4m variance to the budget is reported within Children's Services. This is all within Children's Social Care, but there are a number of risks which also need to be monitored during the year.

Service Area	2021/22 Latest Budget	Variance September 2021	Variance August 2021	Change
	£m	£m	£m	£m
Education & Learning	32.8	0.0	0.0	
Children's Social Care	35.9	1.1	1.1	
Children's Social Care Countywide	65.9	1.3	0.7	+0.6
Schools*	0.2	0.0	0.0	
Children's Services Central Costs	4.9	0.0	0.0	
Total Children's Services	139.7	2.4	1.8	+0.6

*Maintained Schools are funded by Dedicated Schools Grant

Education & Learning

- Within Education & Learning there are on-going risks and uncertainties for both the Home to School Transport and the Special Educational Needs (SEN) service.
- 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 should continue to materialise and result in ongoing cost reductions. However, these reductions are likely to be offset against the impact of demographic growth. This is currently being assessed based on actual routes in place from the autumn term when school places were taken up and routes finalised. There is also a risk relating to price increases linked to the driver market.
- 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 demand.

COVID-19 Impact

- 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 over the

coming months, 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

9. 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.
10. Based on the current use of agency social workers 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 look at solutions over the longer-term, but it is currently anticipated that a pressure will continue into 2022/23.
11. Consideration is also being given to the impact COVID-19 has had on this area of spend. The main effects relate to an increase in the hourly rate and an increase in 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 Oxfordshire to recruit and retain our own permanent experienced social workers, although recruitment of newly qualified social workers remains stable.
12. In addition to the impact on staffing an increased overspend of £1.3m on placement spend is now forecast within Corporate Parenting. This has mainly been caused by a greater than anticipated increase in unit cost, particularly within residential placements, and a significantly increased spend on placement staff to child ratios to manage complex needs and risks. It also reflects an increased reliance on specialist agency staff within placements. Residential home placements regularly cost in excess of £0.2m per annum and therefore a small change in demand can have a significant effect on the budget. In addition to this the staff to child ratio and subsequent ratio of agency to core staff fluctuates considerably in response to individual children's needs and risks. 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.
13. Further work is underway to understand the proportion of spend which relates to a change in children's needs, and the proportion relating to a change in market prices. The cause is likely to be a mix of the COVID-19 pandemic restrictions

resulting in higher costs for placement providers, a national increase in demand for placements and significantly increased needs and risks of a small proportion of children requiring solo placements and increased staffing ratios.

14. 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

15. The effect of COVID-19 on spend within Children's Social Care will continue 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 also complexity of cases that front-line teams are experiencing. This is reflected in authorities across the country.
16. The most significant increase in demand to date has been seen within social care contacts which have 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 averaging 40% higher than they should be. At this stage there is no certainty on how long or how significant this increased demand will be, but it may also lead to an increase in children the council cares for over the medium term, which would affect the forecast for placement spend.
17. 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. Significant 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

18. In the budget agreed in February 2021 it was forecast that the High Needs DSG, which funds education for children and young people with Special Education Needs and Disabilities (SEND), would be in deficit by £11.7m in 2021/22. At present the forecast remains in line with the budget agreed in February 2021, but due to the previously reported technical adjustment to reserves the forecast variance is now £12.6m. As reported within the Education section of this report demand for SEN support is higher than had been anticipated, which is creating a pressure within services funded by High Needs DSG. This is likely to be affected by the COVID-19 pandemic and further work is being completed to identify the extent of this pressure.

Early Years DSG

19. Early Years DSG has been reported as breakeven but due to the previously reported technical adjustment to reserves, the variance is now £0.7m.

Contain Outbreak Management Fund (COMF)

20. 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

21. 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	
Total Adult Services	198.9	0.0	0.0	0.0

Better Care Fund Pooled Budget

22. 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.
23. 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.
24. 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.
25. The initial budget contributions to the pooled budget in 2021/22 need to be agreed by the Joint Commissioning Executive (JCE) in November 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 November.

26. 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 £26.337m. This has increased by 5.3% (£1.3m) in 2021/22. An update on the agreed use of the additional funding supporting Adult Social Care services will be provided in future reports but it is anticipated that some of this funding will be used to support the cost of joint teams supporting hospital discharges.
27. 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 is continuing to provide 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.
28. The Hospital Discharge Scheme continued to provide funding for up to 6 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 30 September 2021 £0.5m of social care costs had been charged against the scheme relating to 2021/22.
29. The total number of care home placements is currently 8% lower than in February 2020, however activity began to increase over the first 6 months of the year and the forecast assumes the level of activity will continue to rise during the year, although the level of increase has slowed down during September with a net increase of 3 placements. This will continue to be monitored and reported on in subsequent months to assess the on-going impact of COVID-19 on levels of need. The average cost of a care home placement is currently £861 per week; if 20 new placements over and above the forecast level were made at the beginning of October 2021 those would cost an estimated £0.4m for the remainder of the year.

Adults with Care and Support Needs Pooled Budget

30. 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.
31. 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.
32. The budget contributions to the pooled budget in 2021/22 will be agreed by the JCE in November 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 November 2021.
33. There is a £0.2m forecast underspend for Learning Disabilities and High

Functioning Autism, this is has not changed from the previous month, this will continue to be monitored throughout the year.

34. 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 arrangements. This is a £0.2m reduction from the last report.

Non-Pool Services

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

Commissioning

36. A breakeven position is being reported.

37. 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

38. A fourth tranche of Infection Prevention and Control (£1.8m) and Rapid Testing grant funding (£1.3m) to support adult social care providers with infection control and costs associated with rapid testing was required to be used to support eligible spend from 1 July 2021 to 30 September 2021. The £3.1m funding was received by the council in July 2021; 70% of the grants needed to be passed to care homes and domiciliary care providers by mid - August in line with the grant conditions. The remaining 30% was available to be used to support infection control and associated rapid testing costs on a discretionary basis and needed to be passed to providers on a similar basis to the third tranche. As of 30 September 2021, £1.1m of the mandatory element of the Infection Prevention and control grant had been passed onto providers, £0.9m to care homes and £0.2m to domiciliary care providers. In addition £0.7m of the discretionary element of the grant had also been allocated to providers; £0.2m on care home top-up sustainability payments, £0.3m on additional domiciliary care, £0.1m on external day services and £0.1m additional support for people using direct payments. £0.9m of the mandatory element of the Rapid Test grant funding was passed to care homes and £0.4m of the discretionary element was distributed to care homes and domiciliary care providers in accordance with the guidance.
39. £4.1m received through the third tranche of Infection Prevention and Control and Rapid Testing grant has been used to support eligible spend from 1st April 2021 to 30th June 2021. As at 30 June 2021, £1.5m of the mandatory element of the Infection Prevention and Control grant had been passed on to providers, £1.2m to care homes and £0.3m to domiciliary care providers. The £0.9m discretionary element has been used to provide additional funding for domiciliary care and external daytime support providers, as well as people using direct payments and

residential providers on the Oxfordshire homelessness pathway. £0.06m of this grant was not utilised by the providers and has been repaid to the DHSC as stated in the guidance. £1.0m of the mandatory element of the Rapid Test grant funding was passed to care homes. The £0.7m discretionary element was distributed to care homes and domiciliary care providers in accordance with the guidance. £0.01m of this allocation was unspent by the providers at the end of the grant period and will be repaid to the DHSC.

40. A fifth tranche of the Infection Control Testing Fund has been announced by the DHSC. This will cover the period between October 2021 and March 2022 and the expectation is that this is used 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 will receive £4.8m in total; £2.9m will be passed to adult social care providers to support infection prevention & control. £1.6m will be used to support costs associated with rapid testing and the remaining £0.3m to support care providers and social care staff with the costs associated with accessing COVID-19 and flu vaccinations.

Other Government Grants

41. 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.

Reserves

42. Reflecting the position at the end of 2020/21, £10.7m is held in the Budget Prioritisation Reserve. £7.9m of this is available to be used to meet future cost pressures and risks within Adult Social Care (ASC) as well as transformation costs:
- £4.7m to provide financial stability in the care market anticipated to be required as an outcome of the pandemic.
 - £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 anticipated 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 to support anticipated pressures relating to mental health needs in 2022/23.
 - A commitment to contribute £1.0m towards ASC transformation costs in 2021/22.
43. The rest of the balance held relates to £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 in the pools 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 Oxford Health Foundation Trust in

2021/22.

Public Health

44. A breakeven position is reported. An underspend of £0.4m against the Public Health Grant will be carried forward through the Public Health reserves and used to fund eligible spend in future years.

Service Area	2021/22 Latest Budget	Variance September 2021	Variance August 2021	Change
	£m	£m	£m	£m
Public Health Functions	31.2	-0.4	-0.4	
Public Health Recharges	0.6	0.0	0.0	
Grant Income	-31.6	0.0	0.0	
Transfer to Public Health Reserve		0.4	0.4	
Total Public Health	0.2	0.0	0.0	0.0

45. 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 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.
46. There is a £0.2m underspend relating to staff vacancies. The sexual health service is reporting a £0.1m underspend. There is also a £0.1m underspend being reported within substance misuse.
47. Following a change in the responsibility for all council funded Domestic Violence budgets, this is now reported as part of Public Health.
48. A risk to the service is noted related to the recent National Health Service (NHS) pay award as sexual health and public services for 0–19-year-olds are delivered by NHS providers. In 2021/22 the value of the pay award is not reflected in the grant creating a possible risk estimated at £0.4m, an update will be provided in future months.

Government Grants

49. 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.
50. 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.

51. 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. Further to final invoiced costs being notified the council have overclaimed by £0.012m and are currently in communication with the DHSC as to how this will be paid back.
52. Since 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 handing out 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, with a further claim of £0.018m for costs incurred in August 2021. A claim for £0.011m will be made in relation to costs incurred during September.
53. 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.
54. 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.
55. 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
56. £1.6m is available to support eligible spend in 2021/22. As at the end of September 2021, £1.5m 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.

Environment & Place

57. The Directorate is made up of three individual service areas: Planning & Place, Community Operations and Growth & Economy and a directorate management area, 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.

58. An overspend position of £1.3m (2.0%) is forecast compared to a budget of £61.2m.

Service Area	2021/22 Latest Budget	Variance September 2021	Variance August 2021	Change
	£m	£m	£m	£m
Planning & Place	3.3	0.0	-0.2	+0.2
Community Operations	58.9	0.3	0.3	
Communities Management	-1.1	0.0	0.0	
Growth & Economy	0.1	1.0	1.0	
Total Environment & Place	61.2	1.3	1.1	+0.2

59. The pressure within Growth & Economy is primarily due to a change in the anticipated amount of the staffing budget that can be capitalised and the reliance on agency staff, in some cases, to bring in skills that are currently not available within existing teams but critical for the delivery of the programme. The pressure also reflects the additional resources required for the delivery of the major infrastructure programme.

60. Community Operations are forecasting a higher level of activity than budgeted in respect of defect repairs based on benchmarking trends with previous years and long-term weather predictions. This is anticipated to be managed within the service through reduction in spend on other community operations activity not yet committed.

Customers, Organisational Development & Resources

61. 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 September 2021

Service Area	2021/22 Latest Budget	Variance September 2021	Variance August 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	0.3	-0.1
Total Customers, Organisational Development & Resources	33.4	-0.3	-0.2	-0.1

62. 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.

63. Finance are reporting an estimated £0.2m overspend position for September. 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

64. 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.

65. Commercial Development, Assets & Investment directorate are currently forecasting an underspend of £2m (3.9%) position when compared to the budget of £50.7m.

Service Area	2021/22 Latest Budget	Variance September 2021	Variance August 2021	Change
	£m	£m	£m	£m
Property & Facilities Management	18.4	-2.1	-1.3	-0.8
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	
Total Commercial Development, Assets & Investments	50.7	-2.0	-1.2	-0.8

66. 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 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 mainly reflects the addition of a forecast underspend relating to repairs and maintenance activity for Joint Use Sports agreements. Work is continuing to assess the on-going impact so an update will be provided in the next report.
67. 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.
68. 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

69. General Balances at 31 March 2021 were £34.6m and are forecast to be £33.2m by 31 March 2022, after taking account of the current forecast directorate overspend of £1.4m. This is £4.4m higher than the risk assessed level of £28.8m.

Reserves

70. As set out in Annex C-3 Earmarked Reserves are forecast to be £169.4m at 31 March 2022. The increase of £0.3m since the last report relates to a revised forecast for the use of Adult Social Care funding being held in the Budget Prioritisation Reserve. Details of the use of the Adult Social Care Funding is set out in paragraphs 42 and 43. The change also reflects the transfer of the Tax Income Guarantee Grant being transferred to the Business Rates Reserves as agreed by Cabinet on 19 October 2021.

Use of COVID-19 Reserve

71. 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. 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 will be used to fund any additional commitments in 2021/22 and expected additional costs in 2022/23 and 2023/24. It remains difficult to predict what further resources will be needed during the autumn/winter and the forecast will be updated in future reports.

Grants

72. As set out in Annex C-3 government grants totaling £416.1m will be received by the Council during 2021/22 and have increased by £0.1m since the last report. The changes this month reflects an additional £66,000 grant for the Role of the

Virtual Schools Head.

Medium Term Financial Strategy Savings

73. The 2021/22 budget includes planned directorate savings of £16.1m. £12.1m or 75% are expected to be delivered by year end.
74. £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.
75. £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.
76. The budget pressures arising from the non-delivery of savings form part of the Directorate positions reported above.

Strategic Measures

77. 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 balance are higher than originally expected, the forecast outturn remains in line with budget.
78. 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.
79. 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

80. The 120-day invoice collection rate was above the 95% target for the second month at 96%, a slight drop from last month; however, the average year to date is now 0.2% under target. The value of invoices collected for the same period was 98.8%.
81. Debt requiring impairment increased this month from £0.36m to £0.37m and is now £0.07m above target. Ten debtors account for 55% of the total bad debt. The top case makes up 26% of bad debt and as previously reported the service is actively engaged in dispute resolution aiming for resolution by December 21. Four further cases within the top ten debtors are due to be resolved in the next period, this is forecast to reduce the debt requiring impairment.

Adult Social Care Debtors

82. The 120-day invoice collection rate remained below the 92% target at 88.6%. Following a review of a direct debit uptake rates by the service in the first quarter, collection of invoices by direct debit remained at 59% this period; a 0.5% increase in quarter 2. Further work is underway to introduce measures to increase the overall collection rate.
83. Debt requiring impairment increased this month to £3.65m, £0.96m above the current Adult contributions' impairment balance and £0.66m more than the same period last year. As reported last month, the service continues to work through a batch of financial assessments defaulted to a full cost charge that may be inflating bad debt levels. This work is being completed using existing resources leading to an increase in the number and value of open debt cases, in turn this continues to impact overall recovery rates. New procedures introduced in August this year continue, however the impact of the previous approach is forecast to impact figures through quarter 3.
84. Five complex cases referred to legal services, with a value of £0.3m, have been referred this period to outside counsel for opinion.

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

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Projected Year End Traffic Light
	£000	£000	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Children's Services	139,689	142,089	2,400	1.72%	R
Adults Services	198,921	198,921	0	0.00%	G
Public Health	151	151	0	0.00%	G
Environment and Place	61,200	62,500	1,300	2.12%	R
Customers, Organisational Development and Resources	33,451	33,154	-297	-0.89%	G
Commerical Development, Assets and Investments	50,746	48,760	-1,986	-3.91%	G
Directorate Total Net	484,158	485,575	1,417	0.29%	G

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

Directorate	Net Budget (Latest Estimate)	Projected Full Year Spend	Projected Year End Variance underspend- overspend+	Projected Year End Variance	Projected Year End Traffic Light
	£000	£000	£000	£000	Red > 1.5% Amber >1.1% <1.5% Green on track
Contributions to (+)/from (-)reserves	29,525	29,525	0		
Contribution to (+)/from(-) balances	0	-1,417	-1,417		
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		
Strategic Measures Budget	48,276	46,859	-1,417		
Unringfenced Government Grants	-38,664	-38,664	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		
Council Tax Requirement	407,954	407,954	0		

Business Management & Monitoring Report: Children's Services
Position to the end of September 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- overspend+	£000	£000
CEF1	<u>Education & Learning</u>					
CEF1-1	Management & Central Costs	1,321	1,321	0	0	0
CEF1-2	SEND	4,314	4,314	0	0	0
CEF1-3	Learning & School Improvement	1,182	1,182	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
	Total Education & Learning	32,797	32,797	0	0	0
CEF2	<u>Children's Social Care</u>					
CEF2-1	Management & Central Costs	5,948	5,948	0	0	0
CEF2-2	Social Care	29,994	31,094	1,100	1,100	0
	Total Children's Social Care	35,942	37,042	1,100	1,100	0

Business Management & Monitoring Report: Children's Services
Position to the end of September 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- overspend+	£000	£000	
CEF3	<u>Children's Social Care Countywide Services</u>					
CEF3-1	Corporate Parenting	52,565	53,865	1,300	700	600
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
	Total Children's Social Care Countywide Services	65,870	67,170	1,300	700	600
CEF4	<u>Schools</u>					
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
	Total Schools	216	216	0	0	0

Business Management & Monitoring Report: Children's Services
Position to the end of September 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- overspend+	£000	£000
CEF5 Children's Services Central Costs					
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
Total Children's Services Central Costs	4,864	4,864	0	0	0
Total Children's Services	139,689	142,089	2,400	1,800	600
MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)					
Schools DSG	123,115	123,115	0	0	0
High Needs DSG	65,082	77,682	12,600	12,600	0
Early Years DSG	39,277	39,977	700	700	0
Central DSG	4,616	4,616	0	0	0
Total DSG Funded Expenditure	232,090	245,390	13,300	13,300	0

Business Management and Monitoring Report: Adult Services
Position to the end of September 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- overspend+	£000	£000
			£000		
SCS1	<u>Adult Social Care</u>				
SCS1-1A	Better Care Fund Pool Contribution	82,903	82,903	0	0
SCS1-1B	Adults with Care and Support Needs Pool Contribution	97,570	97,570	0	0
SCS1-2 to 9	Other Adult Social Care Services				
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
	Total Other ASC Services	13,100	13,100	0	0
	Total Adult Social Care	193,573	193,573	0	0
SCS2	Commissioning	5,348	5,348	0	0
	Total Adult Services	198,921	198,921	0	0

Business Management & Monitoring Report : Public Health
Position to the end of September 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- overspend+	£000	£000
PH 1 & 2 Public Health Functions					
PH1-1 Sexual Health	6,440	6,340	-100	-100	0
PH1-2 NHS Health Check Programme	645	645	0	0	0
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	7,633	-100	-100	0
Total Public Health Functions	31,197	30,797	-400	-400	0
PH3 Public Health Recharges	633	633	0	0	0
PH4 Grant Income	-31,679	-31,679	0	0	0
Transfer to Public Health Reserve	0	400	400	400	0
Total Public Health	151	151	0	0	0

Business Management & Monitoring Report: Environment and Place
Position to the end of September 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- overspend+	£000	£000
PG2	Planning & Place	3,292	3,292	0	-200	200
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	59,247	300	300	0
TOTAL ENVIRONMENT AND PLACE		61,200	62,500	1,300	1,100	200

Business Management & Monitoring Report: Customers, Organisational Development & Resources
Position to the end of September 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- 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	-280	-37
COD4	ICT & Digital	10,705	10,705	0	0	0
COD5	Culture & Customer Experience	8,616	8,386	-230	-230	0
COD6	Finance	5,906	6,156	250	250	0
Total Customers, Organisational Development & Resources		33,451	33,154	-297	-260	-37

Business Management & Monitoring Report: Commercial Development, Assets & Investment
Position to the end of September 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- overspend+	£000	£000
CDAI1	Property & Community Facilities Management	18,420	16,336	-2,084	-1,295	-789
CDAI2	Law & Governance	6,993	7,091	98	98	0
EE4	Fire & Rescue and Community Safety	25,000	25,000	0	0	0
CDAI4	CDAI Management Costs	333	333	0	0	0
Total Commercial Development, Assets & Investment		50,746	48,760	-1,986	-1,197	-789

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

		BUDGET 2021/22		
		Original Budget	Movement to Date	Latest Estimate
		£000	£000	£000
CEF1	Education & Learning			
	Gross Expenditure	100,922	-38	100,884
	Gross Income	-68,284	197	-68,087
		32,638	159	32,797
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	2,930	196,946
	Gross Income	-193,800	-2,930	-196,730
		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	4,070	413,394
	Income Total	-270,365	-3,340	-273,705
	Total Children's Services Net Budget	138,959	730	139,689
MEMORANDUM: DEDICATED SCHOOLS GRANT - DSG Funded Expenditure (Gross)				
	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
	Total Gross	232,538	-448	232,090

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

		BUDGET 2021/22		
		Original Budget	Movement to Date	Latest Estimate
		£000	£000	£000
SCS1	Adult Social Care			
SCS1-1A	Better Care Fund Pool Contribution			
	Gross Expenditure.	81,493	1,410	82,903
	Gross Income.	0	0	0
		81,493	1,410	82,903
SCS1-1B	Adults with Care and Support Needs Pool Contribution			
	Gross Expenditure.	97,694	-124	97,570
	Gross Income.	0	0	0
		97,694	-124	97,570
SCS1-2 to SCS1-9	Other Adult Social Care Services			
	Gross Expenditure	34,152	6,469	40,621
	Gross Income	-19,928	-7,593	-27,521
		14,224	-1,124	13,100
	Total Adult Social Care	193,411	162	193,573
SCS2	Commissioning			
	Gross Expenditure	5,888	224	6,112
	Gross Income	-1,540	776	-764
	Total Commissioning	4,348	1,000	5,348
	Expenditure Total	219,227	7,979	227,206
	Income Total	-21,468	-6,817	-28,285
	Total Adult Services Net Budget	197,759	1,162	198,921

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

		BUDGET 2021/22		
		Original Budget	Movement to Date	Latest Estimate
		£000	£000	£000
PH 1 & 2	Public Health Functions			
	Gross Expenditure	30,921	1,100	32,021
	Gross Income	-228	-596	-824
		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	2,097	33,795
	Income Total	-31,468	-2,176	-33,644
	Total Public Health Net Budget	230	-79	151

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

		BUDGET 2021/22		
		Original Budget £000	Movement to Date £000	Latest Estimate £000
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
	Expenditure Total	112,546	-398	112,148
	Income Total	-51,505	557	-50,948
	Total Environment and Place Net Budget	61,041	159	61,200

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

		BUDGET 2021/22		
		Original Budget	Movement to Date	Latest Estimate
		£000	£000	£000
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	10	16,506
	Gross Income	-7,885	-5	-7,890
		8,611	5	8,616
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	-253	49,750
	Income Total	-16,748	449	-16,299
	Total Customers & Organisational Development and Resources Net Budget	33,255	196	33,451

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

		BUDGET 2021/22		
		Original Budget	Movement to Date	Latest Estimate
		£000	£000	£000
CDAI1	Property, Investment & Facilities Management			
	Gross Expenditure	26,556	-231	26,325
	Gross Income	-8,137	232	-7,905
	Total Property, Investment & Facilities Management	18,419	1	18,420
CDAI2	Law & Governance			
	Gross Expenditure	8,511	1	8,512
	Gross Income	-1,518	-1	-1,519
	Total Law & Governance	6,993	0	6,993
CDAI3	Community Safety			
	Gross Expenditure	27,598	600	28,198
	Gross Income	-2,852	-346	-3,198
	Total Community Safety	24,746	254	25,000
CDAI4	Management Costs			
	Gross Expenditure	130	203	333
	Gross Income	0	0	0
	Total Management Costs	130	203	333
	Expenditure Total	62,795	573	63,368
	Income Total	-12,507	-115	-12,622
	Total Commercial Development, Assets & Investment Net Budget	50,288	458	50,746

Business Management Report
Position to the end of September 2021

NEW VIREMENTS THAT HAVE BEEN ACTIONED FOR CABINET TO NOTE

Directorate (CD = Cross Directorate)	Month of Cabinet Meeting	Month of Directorate MMR	Narration	Budget Book Line	Service Area	Permanent / Temporary	Expenditure + increase / - decrease £000	Income - increase / + decrease £000
CD	Nov	Sep	Reverse Virement Numbers 2021001496, 2021001499	COD3	Communications, Strategy & Insight	T	-4	0
				PG2	Planning & Place	T	-13	0
				PH1 & 2	Public Health Functions	T	16	0
			Firefighters and Coroners 2021/22 Pay Awards	COD5	Culture & Customer Experience	P	3	0
				EE4-1	Fire & Rescue	P	255	0
				VSMGMT	Strategic Measures	P	-258	0
			Domestic Abuse Funding into Public Health Cost Centre	PH4	Grant Income	P	-80	0
				SCS1-4	Domestic Violence & Abuse Support Service	P	80	0
			Moving Income/saving target from NTH250 cost code to N10570.	COD4	ICT & Digital	P	0	120
PG2	Planning & Place	P	0	-120				
CS	Nov	Sep	Head of Virtual School Grant	CEF1-3	Learning & School Improvement	T	66	-66
				CEF1-2	SEND Service	P	27	-27
			Budget Tidy (High Needs DSG)	CEF1-5	Learner Engagement	P	92	-92
				CEF4-1	Delegated Budgets	P	-119	119
AS	Nov	Sep	Remove Budgets From SKT337	SCS1-9	Adult Social Care Staffing & Infrastructure	P	-53	53
CODR	Nov	Sep	After the restructure in the below staffs cost have come from R49000. John Courouble(JC), Isabella Image (II), Alexander Bird (AB) and James Carter (Jca)	COD3	Communications, Strategy & Insight	P	-192	0
				COD4	ICT & Digital	P	192	0
Grand Total							13	-13

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

	2021/22			Last reported forecast as at 31 March 2021 £m	Change in closing balance to last forecast £m	Commentary
	Balance at 1 April 2021 £m	Movement £m	Balance at 31 March 2022 £m			
Schools' Reserves	17.3	0.0	17.3	17.3	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	-1.7	19.1	19.4	-0.3	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 £m	Change in closing balance to last forecast £m	Commentary
	Balance at 1 April 2021 £m	Movement £m	Balance at 31 March 2022 £m			
Partnership Reserves	3.0	0.0	3.0	3.0	0.0	This relates to funding for the Growth Deal
On Street Car Parking	3.2	0.0	3.2	3.2	0.0	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	3.0	4.1	4.1	0.0	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	-3.6	11.0	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 £m	Change in closing balance to last forecast £m	Commentary
	Balance at 1 April 2021 £m	Movement £m	Balance at 31 March 2022 £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	
Total Reserves	157.0	12.4	169.4	169.1	0.3	

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

Ringfenced	Directorate	Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
	Children's Services					
	Dedicated School Grants					
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
	Subtotal DSG Grants		232,538	-448	0	232,090
	School Grants					
R	Pupil Premium	DfE	6,871	0	0	6,871
R	Education Funding Agency - Sixth Form Funding and Threshold	DfE	224	0	0	224
R	PE and Sport Grant	DfE	2,265	0	0	2,265
R	Universal Infant Free School Meals	DfE	3,973	0	0	3,973
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) National Testing Programme	DfE	0	142	0	142
R	Coronavirus (COVID-19) Free School Meals Additional Costs	DfE	0	66	0	66
	Subtotal School Grants		13,333	2,916	0	16,249

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

Ringfenced	Directorate	Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
	Other Children's Services Grants					
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	0	66	66
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
	Subtotal Other Children's Services Grants		2,843	754	66	3,663
	TOTAL CHILDREN'S SERVICES		248,714	3,222	66	252,002
	Adult Services					
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
R	Community Discharge Fund	DHSC	0	0	0	0
	TOTAL ADULT SERVICES		10,391	7,204	0	17,595

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

Ringfenced	Directorate	Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£000	£000	£000	£000
	Public Health					
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
	TOTAL PUBLIC HEALTH		31,240	2,859	0	34,099
	Environment & Place					
R	Bus Service Operators Grant	DfT	795	0	0	795
R	Natural England	DEFRA	227	0	0	227
	TOTAL ENVIRONMENT & PLACE		1,022	0	0	1,022
	Customers, Organisational Development & Resources					
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**

Ringfenced	Directorate	Issued by	Esimate 2021/22 £000	In year Adjustments / New Allocations reported previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	GTC DfT Congestion Tool	DFT	59	0	0	59
R	CAVL4R	DFT	11	0	0	11
	TOTAL CUSTOMERS, ORGANISATIONAL DEVELOPMENT& RESOURCES		1,709	0	0	1,709
	Commercial Development , Aseets & Investment					
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
	TOTAL COMMERCIAL DEVELOPMENT, ASSETS & INVESTMENT		1,401	47	0	1,448
	Strategic Measures					
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**

Ringfenced	Directorate	Issued by	Esimate 2021/22	In year Adjustments / New Allocations reported previously reported	In year Adjustments/ New Allocations reported this time	Latest Allocation
			£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	Sales, Fees and Charges Compensation	MCLG				0
R	Practical Support for those Self-Isolating	DHSC		124		124
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
	Subtotal Strategic Measures		101,205	5,337	0	106,542

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

Ringfenced	Directorate	Issued by	Estimate 2021/22 £000	In year Adjustments / New Allocations reported previously reported £000	In year Adjustments/ New Allocations reported this time £000	Latest Allocation £000
R	Grants held on behalf of Local Enterprise Partnership Oxford Innovation Business Support European Regional Development Fund DCLG (Local Enterprise Partnership Funding) Subtotal Grants held on behalf of Local Enterprise Partnership TOTAL STRATEGIC MEASURES Total All Grants	BEIS	205			205
R			900			900
R			500			500
		MHCLG	1,605	0	0	1,605
			102,810	5,337	0	108,147
			397,287	18,669	66	416,022