

Integrated Finance Monitoring Report for the period ending 31 May 2021

To: Strategy & Resources Committee

Meeting Date: 6 July 2021

From: Chief Finance Officer

Electoral division(s): All

Key decision: Yes

Forward Plan ref: 2021/021

Outcome: The Committee will receive financial and related information and assess progress in delivering the business plan. The Committee will consider variations & budget amendment requests, promoting stewardship of public funds and deciding allocation of resources.

Recommendation: Strategy & Resources Committee (S&R) is recommended to:

- a) Approve allocating £25k in order that all directly employed staff are paid at least the living wage throughout 2021-22 and to commence work to explore achieving the Real Living Wage Foundation accreditation, with the full implications to be considered by this Committee in collaboration with Staffing & Appeals Committee, as set out in section 2.3.4;
- b) Approve allocating up to £537k, from the Transformation Fund reserve, to People & Communities (Education) in order to provide children eligible for free school meals with that provision in Summer 2021, as set out in section 2.3.5;
- c) Approve the net the budget revision and redistribution set out in the table at 2.3.6: deducting £2.7m budget for items that are not currently required and investing £956k for additional pressures;

- d) Approve the carry forward of £33.8m capital funding from 2020/21 to 2021/22 and beyond as set out in section 5.6;
- e) Approve the -£25.4m revised phasing of funding in relation to schemes as set out in section 5.6;
- f) Note the changes in capital grants of £2.8m, and the associated reduction of £3.6m in the prudential borrowing requirement as set out in section 5.6;
- g) Approve £869k virement between property budgets, as set out in section 5.6;
- h) Note the changes in other contributions and Section 106 funding of £6.8m as set out in section 5.6 and
- i) Note the £0.3m reduction in capital receipts funding in 2021/22 as set out in section 5.6.

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1. Purpose

1.1 To present financial and performance information to assess progress in delivering the Council's Business Plan.

2. Overview

2.1 The following summary provides the Authority's forecast financial position at year-end and its key activity data for care budgets.

Finance and Key Activity

| | |
|--|--|
| Revenue budget forecast outturn +£0.3m (+0.1%) forecast year end variance, however there continues to be uncertainty about the pandemic impact in the coming months Green | Capital programme forecast outturn A balanced budget forecast year end variance Green |
|--|--|

Number of service users supported by key care budgets

| Older people aged 65+ receiving long term services | - | May-21 | Trend since May 21 |
|---|---|---------------|---------------------------|
| Nursing | - | 492 | - |
| Residential | - | 864 | - |
| Community | - | 1,932 | - |

| Adults aged 18+ receiving long term services | - | May-21 | Trend since May 21 |
|---|---|---------------|---------------------------|
| Nursing | - | 69 | - |
| Residential | - | 358 | - |
| Community | - | 2,868 | - |

| Children open to social care | May-21 | Apr-21 | Trend since Apr 21 |
|-------------------------------------|---------------|---------------|---------------------------|
| Children in Care | 664 | 660 | Stayed the same |
| Child Protection | 445 | 443 | Stayed the same |

Further details can be found in the quarterly service committee performance reports.

2.2 The key issues included in the summary analysis are:

- The overall revenue budget position is showing a forecast year-end pressure of +£0.3m. The forecast pressures are largely within People & Communities (P&C) (+£0.3m) and Corporate Services (CS) (+£1.2m). These are offset by forecast underspends in Funding Items (-£1.1m) and Place & Economy (P&E) (-£0.2m). See section 3 for details.
- The Capital Programme is forecasting a balanced budget at year-end. This includes use of the capital programme variations budget. See section 5 for details

2.3 Joint Administration

2.3.1 The new administration has initiated a review of Council finances. This includes commissioning an LGA Peer Challenge including a dedicated finance module to provide external insight. This will feed into the revision of the medium term financial strategy to be considered by this Committee in Autumn 2021 alongside the resourcing and implementation of policy initiatives in the agreement through the first joint administration budget to be proposed to Full Council in 2022.

2.3.2 The joint administration comes to power at a time of

- Significant budget change and uncertainty as a result of the pandemic
- National funding uncertainty due to the existing one-year settlement and a piecemeal approach to funding of additional activity through a large number of non-recurrent grants
- A recurrent funding gap next year of more than £22m, with significant gaps thereafter
- Some short term flexibility through higher levels of reserve/grant carryforward due to some increases in demand not yet materialising

2.3.3. Although the joint administration will adopt a comprehensive approach to setting its first full budget, it is also recognised that additional investment in Cambridgeshire could make a more immediate impact in the following areas set out under paragraphs 2.3.4 and 2.3.5:

2.3.4 The real living wage is currently £9.50 per hour. At the time of writing local government scale points 1 and 2 are below this level. There is currently a national pay award pending, however the Joint Administration have indicated they wish to mitigate any uncertainty or delay connected to this for directly/centrally employed staff by allocating funds of £25k in order to bring these staff up to at least the living wage throughout 2021-22.

The Joint Administration Agreement also commits the Council to working towards achieving Real Living Wage accreditation. This will be a longer process with wider implications that will be subject to consideration by both this Committee, in terms of allocating resources, and the Staffing and Appeals Committee with respect to workforce policy. Alongside the additional funding, the Committee is therefore invited to adopt the commitment to that further exploration of the accreditation.

Strategy & Resources Committee is asked to approve allocating £25k in order that all centrally employed staff are paid at least the living wage throughout 2021-22 and to commence work to explore achieving the Real Living Wage Foundation accreditation, with the full implications to be considered by this Committee in collaboration with Staffing & Appeals Committee;

2.3.5 At its meeting on 29 June 2021, the Children's & Young People's Committee will consider a proposal to support vulnerable families during the Summer 2021 school break – this includes continuing the voucher approach to free school meals which has operated in recent school holidays.

That report to the CYP Committee ([available here](#)) sets out the nationally available funding which has supported vulnerable families since last winter during previous phases of the pandemic. In the medium term, the joint administration is committed to

implementing an anti-poverty strategy that will consider how those families entitled to free school meals, and other vulnerable groups, can access food and other basic essentials, debt management support and employment and training opportunities. In the short term however, there is an important opportunity to respond to need this Summer during the current phase of the pandemic. The report to the CYP Committee sets out that in the short term continuation of a voucher based approach is the available option and gives further details of the procurement approach and logistics for implementing this with local schools.

At the time of writing, the Secretary of State has just announced that additional funds will be allocated to this priority for the period up to 30 September. The CYP Committee will consider an addendum to take account of that announcement, and subject to that Committee's recommendation, S&R Committee is requested to utilising up to £537k of local resources to supplement the national funding for this priority.

Strategy & Resources Committee is asked to approve re-allocating up to £537k from the Transformation Fund reserve to People & Communities (Education) in order to provide children eligible for free school meals with that provision in Summer 2021.

- 2.3.6 In recent years a budgeting review has been undertaken in the early part of the Summer to check for significant opening budget variances as a result of developments since the budget was set. This reflects a dynamic approach to budgeting that acknowledges the complexity and uncertainty in making forward looking financial estimates. It supports an agile allocation of resources responding to the latest circumstances whilst ensuring budget manager accountability. Initial budget review has identified a number of budget areas where circumstances have changed since the budget was set. The proposals in this section are distinguished from the other exceptions in this report due to their *permanent* nature. There are favourable changes resulting from contingencies which have not been realised (court judgment and economic indicator led policy, as well as how risk is addressed in the Adults (demand-led) budgets). These amount to £2.7m.

At the same time, permanent budget increases are proposed in three areas: Coroners, Collective Investment Funds and the TotalMobile system. There is a pressure in the Coroners budget due to the increasing complexity of cases referred to the Coroner in the jurisdiction, leading to longer investigation and inquest durations. Complexity relates to the number of specialist hospitals, mental health facilities and prisons in the locality (for instance five inquests have been opened in the past 12 months relating to deaths in prisons). As well as complexity, the number of cases requiring action by Her Majesty's Coroner is 25% greater than 10 years ago. The Council has already taken steps to mitigate the service pressures in this area in a sustainable and cost effective way (such as the appointment of Area Coroners), a previous budget increase was also agreed through business planning however the joint management team has now supported a detailed case that leads to this further allocation request.

The Collective Investment Fund budget has a pressure of £670k due to an overall reduction in the anticipated value of the returns from 5.7% to 2.9% reflecting the environmental, social and governance factors used in selecting an appropriate investment fund for multi-class credit. The actual income yield generated by that fund in the last 10 months has been lower than expected (yield is <1%) and although there is some prospect this will improve over time, this budget adjustment also allows for a similar emphasis on ESG throughout the wider treasury portfolio. Finally, an additional £46k is required for

additional hosting mobilisation/carelinks support costs in the TotalMobile system as part of enabling delivery of the Adults Positive Challenge Programme.

In total, re-allocating the available amounts towards the new pressures means that these can be funded alongside redirecting a further £1.695m in future. Should the committee approve this request, the re-allocation will proceed as set out in the table below with the balance of £1.695m held centrally in reserve during 2021-22 and reflected into business planning for future years. This will initially reduce the ongoing budget gap, pending anticipated further pressures, and is set against the non-recurrent funding used at budget setting.

A table of the proposed budget adjustments is shown below (permanent):

| Budget Adjustment | £000 | Policy Line |
|--|---------------|--|
| Covid demand scenario funding set aside for Adults Services (provision sufficient through grant) | -1,331 | Strategic Management - Adults |
| Social Care Market Support Provision not required (provision sufficient through grant) | -600 | Strategic Management - Adults |
| Budget held pending Supreme Court case outcome – no longer required | -400 | Strategic Management - Adults |
| Office for Budget Responsibility economic estimates in budget higher than required | -320 | Strategic Management - Adults |
| Coroners: Increasing complexity and volume of cases | 240 | Coroners |
| Collective Investment Funds & Commercial: Reduction in budgeted net yield | 670 | Collective Investment Funds & Commercial |
| TotalMobile: Increase in investment required | 46 | IT & Digital Service |
| Total Adjustment Required | -1,695 | |

Strategy & Resources Committee is asked to approve the budget revision and redistribution set out in the table above: deducting £2.7m budget for items that have been realised and investing £956k for additional pressures.

3. Revenue Budget

3.1 A more detailed analysis of financial performance is included below:

Key to abbreviations

CS Financing – Corporate Services Financing

DoT – Direction of Travel (up arrow means the position has improved since last month)

| Original Budget as per Business Plan £000 | Service | Current Budget for 2021/22 £000 | Actual (May) £000 | Forecast Variance (May) £000 | Forecast Variance (May) % | Overall Status | DoT | Covid-19 Pressure £000 | Other Financial Impact £000 |
|---|---------------------------------|---------------------------------|-------------------|------------------------------|---------------------------|----------------|-----|------------------------|-----------------------------|
| 64,317 | Place & Economy | 64,034 | 1,849 | -162 | -0.3% | Green | ↑ | 3,751 | -3,913 |
| 302,530 | People & Communities | 302,742 | 18,730 | 326 | 0.1% | Amber | ↓ | 14,349 | -14,023 |
| 0 | Public Health | 0 | -21,432 | 0 | - | Green | ↓ | 0 | 0 |
| 25,489 | Corporate Services | 25,561 | 7,919 | 1,226 | 4.8% | Red | ↓ | 4,302 | -3,076 |
| 31,295 | CS Financing | 31,295 | -3,083 | 0 | 0.0% | Green | ↔ | 0 | 0 |
| 423,632 | Service Net Spending | 423,632 | 3,984 | 1,391 | 0.3% | Red | ↓ | 22,402 | -21,011 |
| 11,745 | Funding Items | 11,745 | 9,670 | -1,070 | - | Green | ↑ | 0 | -1,070 |
| 435,377 | Grand Total Net Spending | 435,377 | 13,654 | 321 | 0.1% | Green | ↓ | 22,402 | -22,081 |
| 155,583 | Schools | 155,583 | | | | | | | |
| 590,960 | Total Spending 2021/22 | 590,960 | | | | | | | |

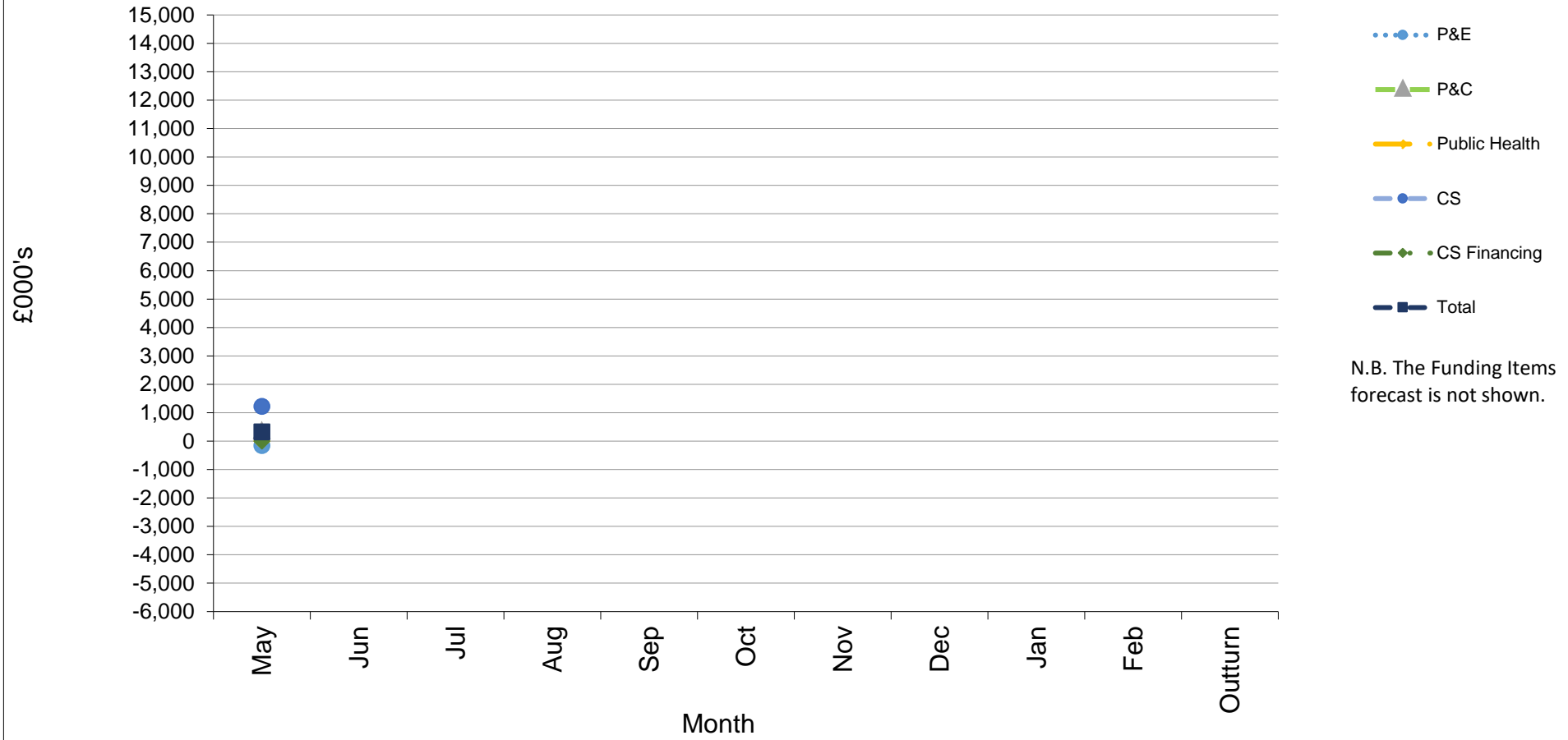
¹ The budget figures in this table are net.

² For budget virements between Services throughout the year, please see [Appendix 1](#).

³ The budget of £0k stated for Public Health is its cash limit budget. In addition to this, Public Health has a budget of £26.8m from ring-fenced public health grant, £15.6m from the Contain Outbreak Management Fund, £1.8m from the Community Testing Grant, £1.1m from Test and Trace Support Grant and £0.5m from other grants which make up its gross budget.

⁴ The 'Funding Items' budget comprises the £9.2m Combined Authority Levy, the £424k Flood Authority Levy and £2.1m change in general and corporate reserves budget requirement. The forecast outturn on this line reflects any variance in the amount received from corporate grants and business rates from what was budgeted; a negative outturn indicates a favourable variance, i.e. more income received than budgeted.

Forecast Outturn Position 2021/22



N.B. The Funding Items forecast is not shown.

3.2 Key exceptions this month are identified below.

3.2.1 Place & Economy:

-£0.162m (-0.2%) underspend is forecast.

- **Lost Sales, Fees & Charges Compensation**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -3.113 | (-100%) |

-£3.113m compensation is forecast. Budget has been set aside to cover expected shortfalls in income due to COVID. The budget has been built on assumptions on the level of income and these will be closely monitored during the year.

- **Traffic Management**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.604 | N/A |

A +£0.604m pressure is forecast. Income from permitting is projected to be lower than the budget set due to COVID. This is currently projected on certain assumptions and these assumptions will be closely monitored during the year. Currently we do not have enough data to change the assumptions when the budget was set. This is offset by the 'Lost Sales, Fees & Charges Compensation' line.

- **Parking Enforcement**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +1.500 | N/A |

A +£1.500m pressure is forecast. Income is projected to be lower than the budget set due to COVID. This is currently projected on certain assumptions and these assumptions will be closely monitored during the year. This is offset by 'Lost Sales, Fees & Charges Compensation' line.

- **Bus Operations including Park & Ride**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.700 | N/A |

A +£0.700m pressure is forecast. Income is projected to be lower than the budget set due to COVID. This is currently projected on certain assumptions and these assumptions will be closely monitored during the year. Currently we do not have enough data to change the assumptions when the budget was set. This is offset by the 'Lost Sales, Fees & Charges Compensation' line.

- A combination of more minor variances sum with the above to lead to an overall forecast outturn of -£0.162m. For full details, see the [P&E Finance Monitoring Report](#)

3.2.2 People & Communities:

+£0.326m (+0.1%) pressure is forecast at year-end.

- Learning Disabilities

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.410 | (+1%) |

A +£0.410m pressure is forecast. Learning Disabilities (LD) have cost pressures that are driving a forecast pressure for the year. Levels of need have risen greatly over the last year, and this is exacerbated by several new LD care packages with very complex health needs that cost much more than we budget for an average new care package. LD services in Cambridgeshire work in a pooled budget with the NHS, so any increase in cost in-year is shared.

- Older People's Services

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -1.000 | (-1%) |

A -£1.000m underspend is forecast. As was reported throughout 2020/21, sadly the impact of the pandemic has led to a notable reduction in the number of people having their care and support needs met in care homes, and this short-term impact has carried forward into early forecasting for 2021/22. We remain significantly below budget at the end of May for spend on older people's care.

The financial position of this service is uncertain. There is a risk of an increase in care packages as Covid restrictions ease, and as NHS discharge funding ends in the middle of the year, as well as evidence of a rising complexity of need which will increase costs. Market support may also be required if government funding is not aligned to how long infection control requirements last. The forecast underspend assumes a lot of growth in cost from this month to the end of the year.

We will review in detail on a quarterly basis the activity information and other cost drivers to validate this forecast position, and so this remains subject to variation as circumstances change.

- Mental Health Services

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.300 | (+2%) |

A +£0.300m pressure is forecast. It was reported last year that the Covid pandemic had a significant impact on elderly clients with the most acute needs in the short-term. However, there was a significant increase in placements into care homes over the final quarter of 2020-21, and this has continued into the early part of 2021-22 with current placement numbers returning to pre-pandemic levels. Similar to Older People's Services, there is considerable uncertainty around the impact of the pandemic on longer-term demand for services, and so it is not yet clear whether the recent increase in placements is indicative of an emerging trend or a one-off outcome of the second wave.

Mental Health care teams are reporting a significant increase in demand. It is anticipated that this may result in an increase in the provision of packages for working age adults with mental health needs above budgeted expectations, both in terms of numbers and complexity of needs.

Detailed monitoring of placement activity continues to be maintained to inform financial reporting

- Coroners

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.311 | (+20%) |

A +£0.311m pressure is forecast. This is as a result of:

- Required changes to venues to make them Covid-19 compliant.
- Increased costs of postmortems owing to additional Personal Protective Equipment (PPE) and more staff required to reflect the high risk nature of potential Covid-19 related deaths.
- Increasing complexity of cases referred to the Coroner in the jurisdiction, leading to longer investigation and inquest durations.

- Outdoor Education (includes Grafham Water)

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.639 | (-%) |

A +£0.639m pressure is forecast. This is due to the loss of income as a result of school residential visits not being allowed until mid-May and a reduction in numbers following the opening up in order to adhere to Covid-19 guidance. More than 50% of the centres' income is generated over the summer term and so the restricted business at the start of the financial year has a significant impact on the financial outlook for the year. Approximately 70% of the lost income until June can be claimed back through the local Government lost fees and charges compensation scheme. The figures above also allow for the small number of staff still being furloughed.

- SEND Financing - DSG

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +11.244 | (-100%) |

An +£11.244m pressure is forecast. Due to the continuing increase in the number of children and young people with an Education, Health and Care Plan (EHCP), and the complexity of need of these young people the overall spend on the High Needs Block element of the DSG funded budgets has continued to rise. The current forecast in-year pressure reflects the initial identified shortfall between available funding and existing budget requirements.

- Financing - DSG

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -11.244 | (-100%) |

An -£11.244m required contribution from the Dedicated Schools Grant (DSG) is forecast. This contribution represents the amount that will be drawn down from the DSG reserve in excess of what was budgeted to cover pressures in DSG-funded areas. Within P&C, spend of £90.5m is funded from the ring-fenced Dedicated Schools Grant. Net pressures on Special Educational Needs and Disability (SEND) services (as above) will be carried forward as a deficit on the DSG. The final DSG balance brought forward from 2020/21 was a deficit of £26.4m.

This is a ring-fenced grant and, as such, pressures do not currently affect the Council's bottom line however there is increasing scrutiny and challenge from the Department for Education (DfE) to manage the deficit and evidence plans reduce spend. Work is underway to develop system wide improvements and deliver reductions in costs where identified. However, we continue to lobby for fairer funding in this area, as it is our view that we have a structural deficit and we cannot deliver plans to reduce budget pressure without impacting adversely services and outcomes for our most vulnerable and complex pupils.

- Executive Director – directorate wide protective equipment

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.432 | (-24%) |

A -£0.432m underspend is forecast. A provision of £900k was made against this budget line on a one-off basis in 2021/22 for the costs of Personal Protective Equipment (PPE) that is needed to deliver a variety of services across social care and education services. When budgets were agreed for 2021/22 there was uncertainty about what, if any, PPE would be provided directly by government rather than having to purchase it ourselves. The government subsequently confirmed that their PPE scheme would continue, and therefore over the first quarter of the year PPE spend by the Council will be minimal. As infection control measures are expected to loosen over the rest of the year, we expect to underspend by at least this much on PPE.

- A combination of more minor variances sum with the above to lead to an overall forecast outturn of +£0.326m. For full details, see the [P&C and PH Finance Monitoring Report](#).

3.2.3 Public Health:

- A balanced budget is forecast for year-end.

- Public Health Strategic Management

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.294 | (-31%) |

A -£0.294m underspend is forecast. The budget for this service line consists of parts of the increase in Public Health Grant in both 2020/21 and 2021/22 where these have not yet been allocated to specific services (either because it remains unallocated or because the service has not yet started). The forecast underspend is approximately half of the available grant uplift and reflects the likelihood that the first part of the year will continue to be disrupted by Covid and therefore plans to spend this funding may be delayed. It also provides for a more general likelihood

that there will be some underspend across Public Health over the first part of the year even if services are not reporting that yet.

- A combination of more minor variances sum with the above to lead to an overall balanced budget forecast; the -£294k underspend being reported in the Public Health directorate will be transferred to the Public Health ring-fenced grant reserve at year-end, leading to a balanced budget overall. For full details, see the [P&C and PH Finance Monitoring Report](#).

3.2.4 Corporate Services:

+£1.226m (4.8%) pressure is forecast for year-end.

- Property Investments

| Outturn Variance £m | Outturn Variance % |
|------------------------|-----------------------|
| +0.474 | (+13%) |

A +£0.474m pressure is forecast. The reduction in rental income anticipated from the leisure property and the student accommodation property within the portfolio is higher than expected at budget setting. Income from the office/research, retail and manufacturing properties remains on target.

- Collective Investment Funds

| Outturn Variance £m | Outturn Variance % |
|------------------------|-----------------------|
| +0.290 | (+30%) |

A +£0.290m pressure is forecast. There is an overall reduction in the anticipated value of the returns from 5.7% to 2.9% reflecting the environmental, social and governance factors used in selecting an appropriate investment fund. In addition, the pandemic has impacted on the returns being achieved in the early part of the year. This pressure will be mitigated if the investment in section 2.3.6 is approved.

- Facilities Management

| Outturn Variance £m | Outturn Variance % |
|------------------------|-----------------------|
| +0.400 | (+8%) |

A +£0.400m pressure is forecast. This is the estimated pressure expected due to the continued increase in the cost of maintaining libraries, and other corporate properties.

- A combination of more minor variances sum with the above to lead to an overall forecast outturn of +£1.226m. For full details, see the [CS Finance Monitoring Report](#).

3.2.5 CS Financing:

A balanced budget is forecast for year-end. There are no exceptions to report this month; for full and previously reported details, see the [CS Finance Monitoring Report](#).

3.2.6 Funding Items:

-£1.070m underspend is forecast for year-end. This relates to a forecast additional £290k to be received above the £1.47m Business Rates Retention 2020-21 Pool Dividend accrual reported in the Outturn 2020-21 report, and an estimated additional £780k Local tax losses 2020-21 grant due later in 2021.

Note: exceptions relate to Forecast Outturns that are considered to be in excess of +/- £250k.

4. Key Activity Data

- 4.1 The latest key activity data for: Children in Care Placements; Special Educational Needs (SEN) Placements; Adults & Safeguarding; Adult Mental Health; Older People (OP); and Older People Mental Health (OPMH) can be found in the latest [P&C and PH Finance Monitoring Report](#) (section 5).

5. Capital Programme

5.1 Capital financial performance

A summary of capital financial performance is shown below:

| Original 2021/22 Budget as per Business Plan £000 | Forecast Variance - Outturn (Apr) £000 | Service | Revised Budget for 2021/22 £000 | Actual-Year to Date (May) £000 | Forecast Variance - Outturn (May) £000 | Forecast Variance - Outturn (May) % | Total Scheme Revised Budget (May) £000 | Total Scheme Forecast Variance (May) £000 |
|---|--|-----------------------|---------------------------------|--------------------------------|--|-------------------------------------|--|---|
| 96,983 | - | P&E | 119,948 | -847 | - | 0.0% | 546,403 | - |
| 44,588 | - | P&C | 43,154 | -125 | 0 | 0.0% | 534,814 | -319 |
| 10,261 | - | Corporate Services | 15,404 | 3,143 | - | 0.0% | 191,143 | - |
| - | - | Outturn adjustment | - | - | - | - | - | - |
| 151,832 | - | Total Spending | 178,506 | 2,170 | 0 | 0.0% | 1,272,360 | -319 |

Notes:

1. The 'Revised Budget' incorporates any changes in the funding available to what was originally budgeted. A breakdown of the use of the capital programme variations budget by service is shown in section 5.2.
2. The reported P&E capital figures do not include Greater Cambridge Partnership, which has a budget for 2021/22 of £40.0m and is currently forecasting a balanced budget at year-end.
3. The 'Total Scheme Forecast Variance' reflects the forecast variance against budget of the total expenditure for all active capital schemes across all financial years.

5.2 2021-22 capital programme variations budgets

5.2.1 A summary of the use of the 2021-22 capital programme variations budgets by services is shown below. As forecast underspends are reported, these are offset with a forecast outturn for the variation budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget.

| Service | Capital Programme Variations Budget £000 | Forecast Variance - Outturn (May) £000 | Capital Programme Variations Budget Used £000 | Capital Programme Variations Budget Used % | Revised Forecast Variance - Outturn (May) £000 |
|-----------------------|--|--|---|--|--|
| P&E | -12,737 | -1,156 | 1,156 | 9.08% | 0 |
| P&C | -5,957 | -2,590 | 2,590 | 43.47% | 0 |
| CS | -13,757 | -6,624 | 6,624 | 48.15% | 0 |
| Outturn adjustment | - | - | - | - | - |
| Total Spending | -32,451 | -10,370 | 10,370 | 31.95% | 0 |

5.3 Capital Current Year Key Exceptions

A more detailed analysis of current year key exceptions this month by programme for individual schemes of £0.25m or greater is identified below.

5.3.1 Place & Economy:

A balanced budget is forecast at year-end.

In February 2021, Roads Fund/Pothole grant allocations were announced by the Department for Transport. The County Council will receive £8.3m, via the Combined Authority. This is the second year of a funding programme announced over three years by government. Expenditure of these funds is underway as part of the Council's commitment to investment in roads, footways and cycleways.

- Decarbonisation Fund

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|--|--|
| 4,846 | 4,059 | -787 | 0 | -787 | 0 | -787 |

An in-year underspend of -£0.8m is forecast. Twenty low carbon heating projects are currently underway, one of which is now completed. Any unspent funding will roll forward to 2022/23.

- P&E Capital Variation

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|--|--|
| -12,737 | -11,581 | 1,156 | 0 | 1,156 | 0 | 1,156 |

As agreed by the Capital Programme Board, any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget.

Therefore, the net £1.2m underspend is balanced by use of the capital variations budget. This relates primarily to the underspend on the Decarbonisation Fund as reported above, together with more minor variances.

- For full details, see the [P&E Finance Monitoring Report](#).

5.3.2 People & Communities:

A balanced budget is forecast at year-end.

- Basic Need- Secondary

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|--|--|
| 5,822 | 4,100 | -1,722 | 0 | -1,722 | 219 | -1,940 |

- An in-year underspend of -£1.7m is forecast across Basic Need- Secondary schemes. The main schemes included in the variance are the ones outlined below, together with other more minor variances below £250k:

- Northstowe Secondary

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|--|--|
| 537 | 250 | -287 | 0 | -287 | 0 | -287 |

Rephasing has taken place due to further review and decision that the build element including the Sixth Form provision is no longer required until 2024.

- New secondary capacity to serve Wisbech

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|-------------------------------------|---|--|------------------------------------|-------------------|---|---|
| 1,984 | 600 | -1,384 | 0 | -1,384 | | -1,384 |

Rephasing has taken place following the project recommencing after delays in the announcement of Wave 14 free school applications. Design work is expected in 2021/22 with start on site not expected until late March 22.

- P&C Capital Variation

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|-------------------------------------|---|--|------------------------------------|-------------------|---|---|
| -5,957 | -3,367 | 2,590 | 0 | 2,590 | 0 | 2,590 |

- As agreed by the Capital Programme Board, any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore, the net £2.6m underspend is balanced by use of the capital variations budget. This relates primarily to the underspends on Northstowe Secondary and the New secondary capacity to serve Wisbech scheme as reported above, together with more minor variances.

- For full details, see the [P&C and PH Finance Monitoring Report](#).

5.3.3 Corporate Services:

A balanced budget is forecast at year-end.

- Housing Schemes

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|-------------------------------------|---|--|------------------------------------|-------------------|---|---|
| 6,674 | 50 | -6,624 | 0 | -6,624 | 0 | -6,624 |

An in-year underspend of -£6.6m is forecast. This Land's cashflow position is such that they do not currently require any further loan financing, the next loan request is expected in mid-2022.

- CS Capital Variation

| Revised Budget for 2021/22 £'000 | Forecast Spend - Outturn (May) £'000 | Forecast Spend - Outturn Variance (May) £'000 | Variance Last Month (Apr) £'000 | Movement £'000 | Breakdown of Variance: Underspend/pressure £'000 | Breakdown of Variance: Rephasing £'000 |
|-------------------------------------|---|--|------------------------------------|-------------------|---|---|
| -13,757 | -7,133 | 6,624 | 0 | 6,624 | 0 | 6,624 |

As agreed by the Capital Programme Board, any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when rephasing exceeds this budget. Therefore, the net £6.6m underspend is balanced by use of the capital variations budget. This relates to the underspend on the Housing Schemes as reported above.

- For full details, see the [CS Finance Monitoring Report](#).

5.4 Capital Total Scheme Key Exceptions

A more detailed analysis of total scheme key exceptions this month by programme for individual schemes of £0.25m or greater is identified below:

5.4.1 Place & Economy:

A total scheme balanced budget is forecast. There are no exceptions to report this month; for full details, see the [P&E Finance Monitoring Report](#).

5.4.2 People & Communities:

A -£0.3m (-0.1%) total scheme underspend is forecast. There are no exceptions to report this month; for full details, see the [P&C and PH Finance Monitoring Report](#).

5.4.3 Corporate Services:

A total scheme balanced budget is forecast. There are no exceptions to report this month; for full details, see the [CS Finance Monitoring Report](#).

5.5 Capital Funding Changes

A breakdown of the changes to funding has been identified in the table below.

| Funding Source | B'ness Plan Budget £m | Rolled Forward Funding ¹ £m | Revised Phasing £m | Additional/Reduction in Funding £m | Revised Budget £m | Outturn Funding £m | Funding Variance £m |
|--|-----------------------|--|--------------------|------------------------------------|-------------------|--------------------|---------------------|
| Department for Transport (DfT) Grant | 16.1 | 3.5 | -0.1 | 4.0 | 23.5 | 23.5 | - |
| Basic Need Grant | - | 1.0 | - | - | 1.0 | 1.0 | - |
| Capital Maintenance Grant | 3.1 | 2.2 | - | 0.7 | 6.1 | 6.1 | - |
| Devolved Formula Capital | 0.8 | 1.3 | - | -0.0 | 2.0 | 2.0 | - |
| Specific Grants | 20.3 | 4.0 | -4.2 | 4.6 | 24.7 | 21.8 | -2.9 |
| S106 Contributions & Community Infrastructure Levy | 23.5 | -0.3 | -5.0 | 0.4 | 18.6 | 18.6 | - |
| Capital Receipts | 1.6 | - | - | -0.3 | 1.3 | 1.3 | - |
| Other Contributions | 16.0 | 0.6 | -1.9 | 6.7 | 21.4 | 21.1 | -0.2 |
| Revenue Contributions | - | - | - | - | - | - | - |
| Prudential Borrowing | 70.4 | 21.6 | -14.2 | -4.0 | 73.8 | 76.9 | 3.1 |
| TOTAL | 151.8 | 33.8 | -25.4 | 12.1 | 172.4 | 172.4 | -0.0 |

¹ Reflects the difference between the anticipated 2020/21 year end position used at the time of building the initial Capital Programme budget, as incorporated within the 2021/22 Business Plan, and the actual 2020/21 year end position.

5.6 Key funding changes (of greater than £0.25m or requiring approval):

| Funding | Service | Amount (£m) | Reason for Change |
|------------------------|--------------|-------------|---|
| Rolled Forward Funding | All Services | +£33.8 | <p>The Capital Programme Board has reviewed overspends and underspends at the end of 2020/21, and many of these are a result of changes to the timing of expenditure, rather than variations against total costs. As such, this funding is still required in 2021/22 to complete projects. Of the £33.8m funding to be carried forward, £21.6m relates to prudential borrowing.</p> <p>Further details are available in Appendix 4, which shows capital roll-forwards.</p> <p>Strategy & Resources Committee is asked to approve the carry forward of £33.8m capital funding from 2020/21 to 2021/22 and beyond.</p> |
| Revised Phasing | All Services | -£25.4 | <p>There have been some changes to schemes since the 2021/22 Business Plan was finalised. The following schemes have been rephased resulting in the following changes to their 2021/22 funding requirement:</p> <p>P&E, -£17.6m:</p> <ul style="list-style-type: none"> • Bar Hill to Northstowe Cycle Route (-£819k) • Boxworth to A14 cycle route (-£550k) • Dry Drayton to NMU link cycle route (-£251k) • Hilton to Fenstanton cycle route (-£500k) • Buckden to Hinchingsbrooke cycle route (-£780k) • Guided Busway (-£4,079k) • King's Dyke (+£1,189k) • Wisbech Town Centre Access Study (-£3,359k) • Waste - Household Recycling Centre (HRC) Improvements (-£2,975k) • Smart Energy Grid Demonstrator scheme at the St Ives Park and Ride (-£2,388k) • Babraham Smart Energy Grid (-£662k) • North Angle Solar Farm, Soham (-£2,457k) <p>P&C, -£7.6m</p> <ul style="list-style-type: none"> • Littleport Community Primary (-£591k) • WING Development - Cambridge (new primary) (+£604k) • St Philips Primary School (-£710k) • North West Fringe secondary (-£250k) • Cambourne Village College Phase 3b (-£5,276k) • Duxford Community C of E Primary School rebuild (-£300k) <p>Other schemes below the de minimis make up the difference.</p> <p>Strategy & Resources Committee is asked to approve the -£25.4m revised phasing of funding in relation to schemes as set out above.</p> |

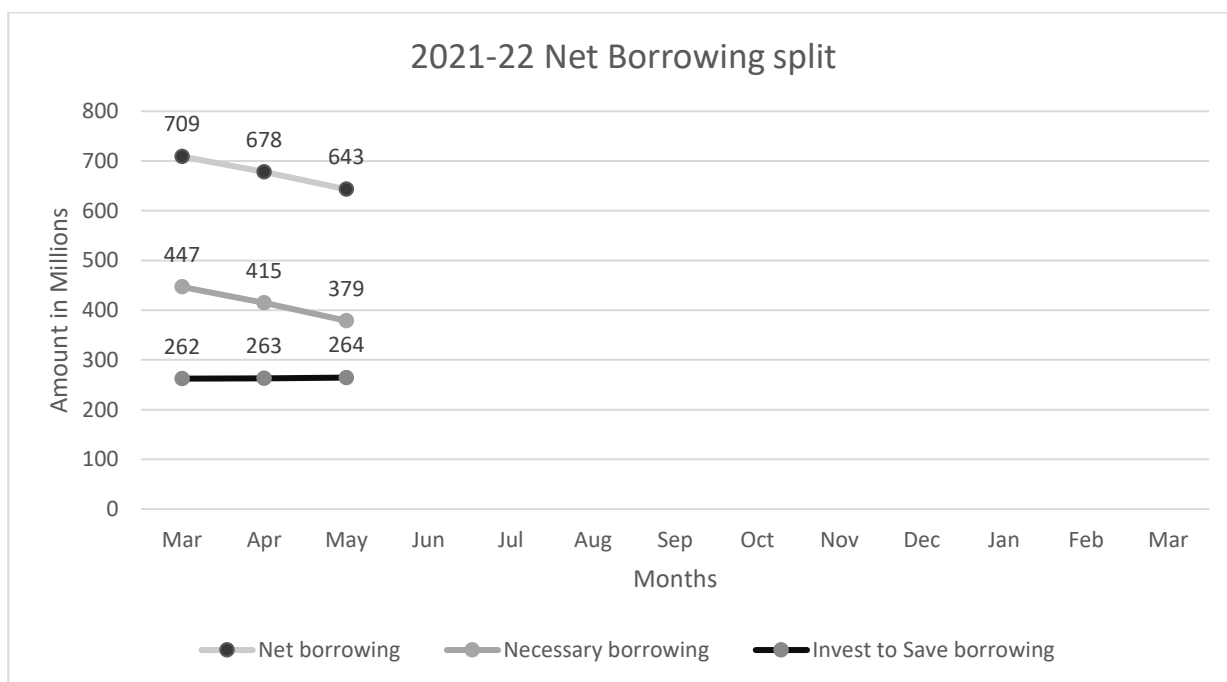
| | | | |
|---|-----|-------|--|
| | | | Strategy & Resources Committee is asked to approve the £869k re-allocation between property budgets. |
| Additional/ Reduction in Funding (Other contributions and Section 106 contributions) | P&E | +£6.8 | <p>Additional contributions are anticipated in relation to the following schemes:</p> <ul style="list-style-type: none"> • Carriageway & Footway Maintenance (+£420k) consisting of £250k relating to a rebate from the Highways contractor and £170k revenue contributions • Pothole funding (+£4,000k)- revenue contributions • Combined Authority Schemes- March Area Transport Study (+£2,072k)- contributions from the Combined Authority • S106 Cherry Hinton Road (+£330k)- S106 developer contributions <p>Strategy & Resources Committee is asked to note the changes in other contributions and Section 106 funding of £6.8m as outlined above.</p> |
| Additional/ Reduction in Funding (Capital Receipts) | CS | -£0.3 | <p>CS, -£0.3m:</p> <p>A reduction of £0.3m in the use of capital receipts is anticipated in relation to Capitalisation of Redundancies as at this stage no redundancies are linked to current savings in 2021-22.</p> <p>Strategy & Resources Committee is asked to note the £0.3m reduction in capital receipts funding in 2021/22 in relation to the above scheme.</p> |

6. Balance Sheet

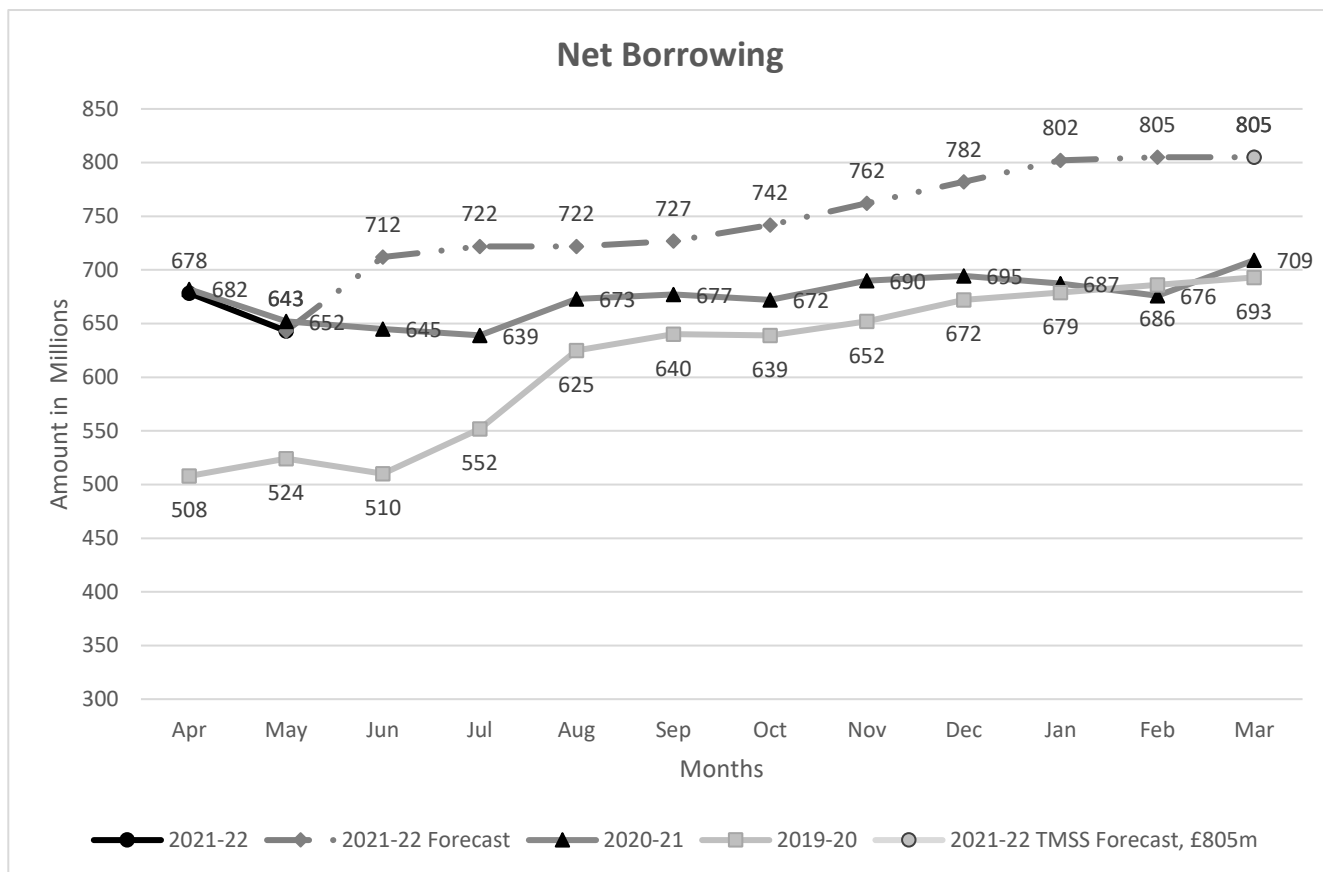
6.1 A more detailed analysis of balance sheet health issues is included below:

| Measure | Year End Target | Actual as at the end of May 2021 ¹ |
|---|-----------------|---|
| % of income collected (owed to the council) within 90 days: Adult Social Care | 85% | 10% |
| % of income collected (owed to the council) within 90 days: Sundry | 90% | 12% |
| % of Undisputed Commercial Supplier Invoices Paid Within 30 Days | 95.0% | 91.7% |
| % of Undisputed Commercial Supplier Invoices Paid Within Terms | 85.0% | 77.7% |

6.2 The graph below shows the estimated split of the net borrowing between necessary borrowing and Invest to Save borrowing. Of the gross borrowing in 2021-22, it is estimated that £264m relates to borrowing for Invest to Save or Invest to Earn schemes, including loans we have issued to 3rd parties in order to receive a financial return.



6.3 The graph below shows net borrowing (borrowings less investments) on a month-by-month basis and compares the position with previous financial years. At the end of May 2021, investments held totalled £163.5m (excluding all 3rd party loans, Equity and This Land) and gross borrowing totalled £806.6m, equating to a net borrowing position of £643.1m.



6.4 The Council's cash flow profile – which influences the net borrowing requirement - varies considerably during the year, due to the timing difference between outgoing payments (payroll, supplier payments etc.) and income streams (grants, council tax etc.). As illustrated by 2020-21 actual net borrowing positions, cash flows at the beginning of the year are typically stronger than at the end of the year, as many grant receipts are received in advance of spend (and due to the current Covid-19 pandemic the Council is in receipt of further grants compared to before the pandemic). The 2021-22 net borrowing position is expected to take a similar path, rising more substantially towards the end of the financial year as capital projects are progressed to completion and financed.

6.5 The Treasury Management Strategy Statement (TMSS) sets out the plan for treasury management activities over the forthcoming year. It identifies the expected levels of borrowing and investments based upon the Council's financial position and forecast capital programme. When the 2021-22 TMSS was set in February 2021, it anticipated that net borrowing would reach £805.0m by the end of this financial year.

6.6 From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing (known as internal borrowing) and where borrowing is undertaken loans are raised for shorter terms, both to generate net interest cost savings and consequently holding less investments reduces the Councils exposure to credit risk. However, this approach carries with it interest rate risk and

officers continue to monitor options as to the timing of any potential longer-term borrowing should underlying interest rates be forecast to rise in a sustained manner.

- 6.7 There is a link between the capital financing borrowing requirement, the net borrowing position and consequently net interest costs. However, the Debt Charges budget is prudently formulated with sensitivity to additional factors including projected levels of cash-backed reserves, forecast movements in interest rates, and the overall borrowing requirement for the Council over the life of the Business Plan and beyond.
- 6.8 Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](#).
- 6.9 The Council's reserves include various earmarked reserves (held for specific purposes), as well as provisions (held for potential liabilities) and capital funding. A schedule of the Council's reserves and provisions can be found in [Appendix 2](#).

7. Alignment with corporate priorities

7.1 Communities at the heart of everything we do

There are no significant implications for this priority.

7.2 A good quality of life for everyone

There are no significant implications for this priority.

7.3 Helping our children learn, develop and live life to the full

There are no significant implications for this priority.

7.4 Cambridgeshire: a well-connected, safe, clean, green environment

There are no significant implications for this priority.

7.5 Protecting and caring for those who need us

There are no significant implications for this priority.

8. Significant Implications

8.1 Resource Implications

This report provides the latest resources information for the Council and so has a direct impact.

8.2 Procurement/Contractual/Council Contract Procedure Rules Implications

There are no significant implications within this category.

8.3 Statutory, Legal and Risk Implications

There are no significant implications within this category.

8.4 Equality and Diversity Implications

There are no significant implications within this category.

8.5 Engagement and Consultation Implications

No public engagement or consultation is required for the purpose of this report.

8.6 Localism and Local Member Involvement

There are no significant implications within this category.

8.7 Public Health Implications

There are no significant implications within this category.

8.8 Environment and Climate Change Implications on Priority Areas

8.8.1 Implication 1: Energy efficient, low carbon buildings.

Status: Neutral

Explanation: While this paper proposes no significant implications within this category, it should be noted that section 6.6 under “Reserved Phasing” includes renewable energy generation schemes which will aid in decarbonisation of those sites and neighbouring businesses.

8.8.2 Implication 2: Low carbon transport.

Status: Neutral

Explanation: While this paper proposes no significant implications within this category, it should be noted that section 6.6 under “Revised Phasing” includes a range of cycle-way related projects whose delivery will assist in modal shift towards low carbon options.

8.8.3 Implication 3: Green spaces, peatland, afforestation, habitats and land management.

Status: Neutral

Explanation: There are no significant implications within this category

8.8.4 Implication 4: Waste Management and Tackling Plastic Pollution.

Status: Neutral

Explanation: There are no significant implications within this category

8.8.5 Implication 5: Water use, availability and management:

Status: Neutral

Explanation: There are no significant implications within this category

8.8.6 Implication 6: Air Pollution.

Status: Neutral

Explanation: While this paper proposes no significant implications within this category, it should be noted that section 6.6 under “Revised Phasing” includes a range of cycle-way related projects whose delivery will assist in modal shift towards non-polluting transport options.

8.8.7 Implication 7: Resilience of our services and infrastructure, and supporting vulnerable people to cope with climate change.

Status: Neutral

Explanation: There are no significant implications within this category

Have the resource implications been cleared by Finance? Yes

Name of Financial Officer: Tom Kelly

Have the procurement/contractual/ Council Contract Procedure Rules implications been cleared by the Head of Procurement? No

Name of Officer: Not applicable

Has the impact on statutory, legal and risk implications been cleared by the Council’s Monitoring Officer or LGSS Law? No

Name of Legal Officer: Not applicable

Have the equality and diversity implications been cleared by your Service Contact? No

Name of Officer: Not applicable

Have any engagement and communication implications been cleared by Communications? No

Name of Officer: Not applicable

Have any localism and Local Member involvement issues been cleared by your Service Contact? No

Name of Officer: Not applicable

Have any Public Health implications been cleared by Public Health? No

Name of Officer: Not applicable

If a Key decision, have any Environment and Climate Change implications been cleared by the Climate Change Officer? Yes

Name of Officer: Emily Bolton

9. Source documents

9.1 Source documents

P&E Finance Monitoring Report (May 21)

P&C and PH Finance Monitoring Report (May 21)

CS Finance Monitoring Report (May 21)

Capital Monitoring Report (May 21)

CCC Debt Reporting Pack (May 2021)

CCC Prompt Payment Report (May 2021)

Appendix 1 – transfers between Services throughout the year

(Only virements of £1k and above (total value) are shown below)

| Budgets and Movements | P&C £'000 | P&E £'000 | CS Financing £'000 | Corporate Services £'000 | Financing Items £'000 |
|---|--------------------------|--------------------------|-----------------------------------|---|--------------------------------------|
| Opening Cash Limits as per Business Plan | 302,530 | 64,317 | 31,295 | 25,489 | 11,745 |
| Adult's and Children's Recruitment transfer to HR | -177 | | | 177 | |
| Permanent element of 2021-26 BP mileage saving C/R.6.104 | -164 | -5 | | 169 | |
| Centralisation of postage budget | -93 | -40 | | 133 | |
| Redundancy and Pensions Corporate Services budget move to P&C | 846 | | | -846 | |
| Renewable Energy Investments transfer from CS to P&E | | -239 | | 239 | |
| ICT Service (Education) transfer from CS to P&C | -200 | | | 200 | |
| Current budget | 302,742 | 64,034 | 31,295 | 25,561 | 11,745 |
| Rounding | 0 | 0 | 0 | 0 | 0 |

Appendix 2 – Reserves and Provisions

| Fund Description | Balance at 31 March 2021 £000s | Movements in 2021-22 £000s | Balance at 31 May 2021 £000s | Forecast Balance at 31 March 2022 £000s | Notes |
|--|--------------------------------|----------------------------|------------------------------|---|--|
| - County Fund Balance | 26,094 | -76 | 26,018 | 25,698 | |
| 1 P&C | 0 | 0 | 0 | 0 | |
| 2 P&E | 0 | 0 | 0 | 0 | |
| 3 CS | 925 | 0 | 925 | 925 | |
| General Reserves subtotal | 27,019 | -76 | 26,943 | 26,623 | |
| 4 Insurance | 4,830 | -117 | 4,713 | 4,713 | |
| Specific Earmarked Reserves subtotal | 4,830 | -117 | 4,713 | 4,713 | |
| 5 P&C | 0 | 0 | 0 | 0 | |
| 6 P&E | 0 | 0 | 0 | 0 | |
| 7 Corporate Services | 0 | 0 | 0 | 0 | |
| Equipment Earmarked Reserves subtotal | 0 | 0 | 0 | 0 | |
| 8 P&C | 8,540 | 0 | 8,540 | 3,266 | Savings realised through change in MRP policy. Includes remainder of COVID-19 Support Grant 1st, 2nd, 3rd and 4th tranches Carry forward of unspent grant to spend in accordance with purposes for which the grant was given. At 2020-21 year-end £14.6m related to specific Covid related grants. |
| 9 PH | 4,487 | 0 | 4,487 | 1,212 | |
| 10 P&E | 5,184 | 0 | 5,184 | 3,626 | |
| 11 Corporate Services | 3,871 | 0 | 3,871 | 3,366 | |
| 12 Transformation Fund | 30,653 | -3,517 | 27,136 | 22,364 | |
| 13 Innovate & Cultivate Fund | 687 | 0 | 687 | 83 | |
| 14 Corporate- COVID | 26,987 | 0 | 26,987 | 26,987 | |
| 15 Specific Risks Reserve | 2,140 | 0 | 2,140 | 2,140 | |
| 16 This Land Credit Loss & Equity Offset | 5,850 | 0 | 5,850 | 5,850 | |
| 17 Revaluation & Repair Usable (Commercial Property) | 2,940 | 0 | 2,940 | 2,940 | |
| 18 Collection Fund Volatility & Appeals Account | 3,690 | 0 | 3,690 | 3,690 | |
| 19 Grant carry forwards | 20,332 | 0 | 20,332 | 0 | |
| Other Earmarked Funds subtotal | 115,361 | -3,517 | 111,844 | 75,524 | |
| SUBTOTAL | 147,210 | -3,710 | 143,500 | 106,860 | |
| 20 P&C | 3,592 | 0 | 3,592 | 0 | Section 106 and Community Infrastructure Levy balances. |
| 21 P&E | 7,315 | 1,276 | 8,591 | 0 | |
| 22 Corporate Services | 10,861 | 0 | 10,861 | 10,861 | |
| 23 Corporate | 49,816 | 4,807 | 54,623 | 42,809 | |
| Capital Reserves subtotal | 71,584 | 6,083 | 77,667 | 53,670 | |
| GRAND TOTAL | 218,795 | 2,373 | 221,167 | 160,529 | |

In addition to the above reserves, specific provisions have been made that set aside sums to meet both current and long-term liabilities that are likely or certain to be incurred, but where the amount or timing of the payments are not known. These are:

| Fund Description | Balance at 31 March 2021 £000s | Movements in 2021-22 £000s | Balance at 31 May 2021 £000s | Forecast Balance at 31 March 2022 £000s | Notes |
|---------------------------------------|---|---------------------------------------|---|--|--------------|
| 1 P&E | 0 | 0 | 0 | 0 | |
| 2 P&C | 1,955 | 0 | 1,955 | 1,955 | |
| 3 Corporate Services | 2,093 | 0 | 2,093 | 2,093 | |
| Short Term Provisions subtotal | 4,048 | 0 | 4,048 | 4,048 | |
| 4 Corporate Services | 3,613 | 0 | 3,613 | 3,613 | |
| Long Term Provisions subtotal | 3,613 | 0 | 3,613 | 3,613 | |
| GRAND TOTAL | 7,661 | 0 | 7,661 | 7,661 | |

Appendix 3 – Financial Update on Cambs 2020

1. Background

- 1.1 This appendix is presented alongside the separate report at this Committee concerning the future of the Shire Hall campus.
- 1.2 In May 2018 Full Council agreed to support the Council changing its overarching service delivery model to one that is based upon Hub and Spokes. This model is predicated on the Council moving to a smaller modern headquarters, with Spokes locations across the County to support front facing service delivery. Members wanted to ensure that this Programme should not just be about buildings but should be broadened to provide the necessary infrastructure to support a new community service based delivery model. The Programme's focus is on the provision of delivering the infrastructure necessary to provide services within the communities that we serve, whilst rationalising the cost of that service provision.
- 1.3 In October 2019 Commercial and Investments Committee approved the overall Spokes programme capital expenditure and anticipated revenue costs as a result of the programme.

2. Main Issues

2.1 Civic Hub Capital Expenditure

- 2.1.1 Regular updates were provided to C&I Committee to confirm that the project is still anticipated to come within the £18.337m budget agreed and this remains the case. Actual expenditure to 7th June 2021 totals £12.355m.
- 2.1.2 In July 2020, C&I Committee supported the provision of a separate specific £400k Covid-19 risk contingency budget, funded by Prudential Borrowing. The current total additional costs associated with the impact of Covid-19 is £192,624 and this is not currently expected to increase.
- 2.1.3 A separate capital budget is in place for the solar array at the new Civic Hub which is not part of the budgets included in this report.
- 2.1.4 The current position on the Civic Hub capital budget is summarised in Table 1 below:

Table 1: Civic Hub capital budget position June 2021

| Budget Item | Agreed MS5 Budget £ 000s | Actual Spend to Date £ 000s | February 2021 Forecast Outturn £ 000s | June 2021 Forecast Outturn £ 000s |
|--|-----------------------------|--------------------------------|--|--------------------------------------|
| Feasibility | 137 | 137 | 137 | 137 |
| Construction cost | 13,282 | 10,129 | 14,075 | 14,161 |
| ICT & FF&E | 1,600 | 122 | 1,596 | 1,600 |
| Land | 1,474 | 1,541 | 1,541 | 1,541 |
| Other | 779 | 427 | 630 | 634 |
| Sub total | 17,272 | 12,355 | 17,979 | 18,073 |
| Construction risk allowance remaining | 863 | | 329 | 258 |
| Employers Change Contingency remaining | 202 | | 29 | 6 |
| Total before Covid contingency | 18,337 | 12,355 | 18,337 | 18,337 |
| Additional Covid risk contingency budget | 400 | Included above | 400 | 193 |
| Total | 18,737 | 12,355 | 18,737 | 18,530 |

2.2 Spokes Capital Expenditure

2.2.1 The Spokes capital budget agreed at Committee in October 2019 totalled £5.99m. An additional £388k was agreed in 2020/21 in relation to Babbage House and Oak Court bringing the total budget to £6.387m. The investment required in many of the buildings would have been required regardless due to an under-investment in corporate buildings over the years. There have been delays to the Spoke projects due to the impact of Covid-19 on the priorities of the organisation, capacity internally, as well as the ability to move forwards with various elements at the anticipated speed (for example, planning).

2.2.2 Completed projects are as follows:

- Bernard Sunley Centre, Papworth
- Scott House, Huntingdon
- Noble House, Ely - underspend £85k due to a decision not to invest in additional car parking

2.2.3 Significant changes to project scopes of note are as follows:

- Hawthorns, Cambridge City. This project looked to refurbish an existing freehold asset to create a suitable space for supervised contact in addition to space for additional teams to work from. However, the pre-tender estimate returned higher than anticipated, and this gave the Council pause to consider whether work on the site was worthwhile given the condition of the building and investment needed to bring it up to an acceptable standard, or if a more suitable alternative location could be found. An options appraisal was completed in conjunction with service representatives, and it was agreed that the teams proposed to work from the site would instead be based from two existing freehold assets: Bottisham Locality Centre and CPDC. Works required to the two alternative sites to accommodate service requirements have been estimated at £189k (CPDC) and £77k (Bottisham Locality Centre) which is significantly below the original budget for the Hawthorns site of £771k.

- Library Service (Oak Court). A decision was made in agreement with the service to acquire a new site in St Ives. Agreement was made for the total revised project value of £788k, which included the acquisition and fit out costs for the building. This was an increase of £370k in comparison to the previous £418k budget approved, however this has allowed for an additional freehold asset to be acquired, rather than investing in a temporary solution with little residual value.

2.2.4 The overall forecast for the Spokes capital programme is an underspend of £718k against the budget of £6.387m. Underspends and overspends per property are set out in Table 2 below:

Table 2: Spokes capital budget position June 2021

| Item | Previously estimated funding required £000's | Re-allocated funding £000's | Updated estimated funding required £000's | Outturn Variance estimated (if applicable) £000's |
|-------------------------------------|--|-----------------------------|---|---|
| Bernard Sunley Centre, Papworth | 1,755 | | 1,737 | -18 |
| Scott House, Huntingdon | 45 | | 17 | -28 |
| Noble House, Ely | 90 | | 5 | -85 |
| Hawthorns, Cambridge | 771 | -339 | 11 | -760 |
| CPDC, Cambridge | 488 | 189 | 677 | 189 |
| Oak Court, St Ives | 788 | -10 | 778 | -10 |
| Stanton House, Huntingdon | 70 | | 30 | -40 |
| South Cambs Hall, Cambourne | 7 | | 0 | -7 |
| Butts Grove & Hill Rise, Huntingdon | 150 | | 110 | -40 |
| Huntingdon Youth Centre | 98 | | 40 | -58 |
| Hot-Desking Mobile Unit, Cambridge | 216 | | 216 | 0 |
| Roger Ascham, Cambridge | 931 | -34 | 897 | -34 |
| Signet Court, Cambridge | 41 | | 48 | 7 |
| Sackville House, Cambourne | 365 | | 365 | 0 |
| Fenland Supervised Contact | 55 | | 55 | 0 |
| Eastfield House, Huntingdon | 79 | | 66 | -13 |
| Bottisham Supervised Contact | 0 | 77 | 77 | 77 |
| IT & Furniture | 328 | | 328 | 0 |
| Risk Budget | 15 | | 15 | 0 |
| Babbage House decant | 18 | | 3 | -15 |
| Project Management | 77 | 117 | 194 | 117 |
| Total expenditure | 6,387 | 0 | 5,669 | -718 |

2.3 Civic Hub and Spokes Ongoing Revenue Expenditure

2.3.1 Revenue expenditure is an expected ongoing annual cost (e.g. utilities, lease costs etc.).

- 2.3.2 The following changes have been made to the revenue budgets for the Council's Hub and Spokes buildings compared to previous reporting:
- £126k income budget for the Shire Hall Car Park has been removed as this will no longer be received;
 - £60k revenue costs for the Papworth Site are in relation to an increase in business rates; and
 - £55k has been added for Eastfield House which was previously omitted in error.

2.3.3 The ongoing revenue requirements following these changes are set out in Table 3 below. The ongoing annual revenue commitment recognised in the Business Plan for the Council's Hub and Spokes buildings is £1,632k per annum as opposed to previous costs of £2,196k per annum – an annual saving of £564k. However, the savings from Shire Hall will not be achieved until such time as the sale is complete and there is therefore currently an in year pressure on the budget. This is being partially offset by savings on the new Civic Hub until such time as the building is occupied. The estimated in year net pressure is around £500k with a further pressure of £240k anticipated in 2022/23.

Table 3: Civic Hub and Spokes forecast revenue costs

| Site/Item (recurring costs/savings) | Previous Revenue Commitment p.a. £000's | Change to Revenue Commitment £000's | Updated Commitment 21/22 £000's | Ongoing Annual Revenue Commitment £000's |
|---|---|--|--|--|
| Shire Hall site | 1,189 | -1,189 | | 0 |
| Shire Hall Car Park | -126 | | 126 | 0 |
| Babbage House | 595 | -595 | | 0 |
| Alconbury Hub | 0 | 526 | | 526 |
| Papworth site | 0 | 88 | 60 | 148 |
| Toft | 15 | -15 | | 0 |
| Roger Ascham | 72 | 7 | | 79 |
| Library Service (Oak Court) | 0 | 65 | | 65 |
| CPDC | 37 | 64 | | 101 |
| Hawthorns | 33 | 26 | | 59 |
| Sackville House | 173 | 17 | | 190 |
| Scott House | 267 | 75 | | 342 |
| Fenland Supervised Contact | 12 | 13 | | 25 |
| Hot-Desking Mobile Unit | 0 | 22 | | 22 |
| Eastfield House | | | 55 | 55 |
| Off-site storage costs | 0 | 20 | | 20 |
| CPDC (income) | -71 | 71 | | 0 |
| Total | 2,196 | -805 | 241 | 1,632 |
| Total Savings | | | | -564 |

2.4 Civic Hub and Spokes One off costs

2.4.1 In addition to the capital project costs and ongoing revenue costs set out above, there are also one off costs related to the Cambs2020 programme. Costs directly attributable to vacating the Shire Hall building will be offset against the receipt from the sale of the building. In addition, a reserve has been set aside to cover the one off costs of the move to the new Civic Hub. The balance on this reserve at the end of 2020/21 was £483k.

2.4.2 The latest forecast of one-off costs is set out in table 4 below:

Table 4: One off costs

| Site/Item (one-off costs) | Previously Estimated £000's | Updated Estimate £000's | Difference £000's |
|--|--------------------------------|----------------------------|----------------------|
| Reorganisation Allowance | 450 | 450 | 0 |
| Cleaning Contract Redundancy Costs | 20 | 20 | 0 |
| Vehicles and Crate Hire | 43 | 73 | 30 |
| Contribution to staff transport costs | 0 | 70 | 70 |
| Additional Shire Hall costs to August 2022 | 0 | 750 | 750 |
| Total One off Costs | 513 | 1,363 | 850 |
| Agreed funding | -513 | -513 | |
| Remaining pressure | 0 | 850 | |

2.4.3 Approval was requested from Strategy & Resources Committee in the Outturn 2020-21 Integrated Finance Monitoring Report, section 14.1, for additional funding of £590k to be transferred from general reserves to the earmarked reserve for Shire Hall relocation to contribute to this pressure. The balance will seek to be managed through offsetting underspends elsewhere in the Property budgets.

2.5 Overall Programme Financial Update

2.5.1 The overall expected costs of the Cambs2020 programme compared to budgets allocated are set out in Table 5 below. There are forecast one off savings of £925k on the capital budgets for the Civic Hub and Spokes. One off revenue costs are now estimated at £850k more than previously anticipated principally due to the expected continuing costs for Shire Hall through to 2022 including business rates, insurance and security costs.

2.5.2 Ongoing revenue costs are reduced by £564k per annum. This reduction has already been fully reflected in the Business Plan for 2021/22. However, these savings will not be fully achieved until the disposal of Shire Hall is complete.

Table 4: Overall Programme financial update

| Item | Budget £000's | Forecast £000's | Variance £000's |
|--|------------------|--------------------|--------------------|
| One off and project costs | | | |
| Civic Hub (cost of capital) | 18,737 | 18,530 | -207 |
| Spokes asset programme (cost of capital) | 6,387 | 5,669 | -718 |
| Programme resources (staff costs) | 646 | 646 | 0 |
| One-off costs not chargeable against receipt | 513 | 1,363 | 850 |
| Total One off and project costs | 26,283 | 26,208 | -75 |

| Ongoing revenue costs | Previous annual revenue impact £000's | Forecast annual revenue impact £000's | Change Per annum £000's |
|--------------------------------|---|---|-------------------------------|
| Civic Hub and Spokes buildings | 2,196 | 1,632 | -564 |

Appendix 4 Capital Rephasing compared to 2021-22 Business Plan

CHANGE IN FIGURES

| Scheme Ref. | Scheme Name | EXPENDITURE | | | | | | | TOTAL (£k) | FUNDING | | | | | Reason for Change in Spend / Rephasing | Is there a detailed plan for spend in place? Y/N |
|-------------|---|--------------------|--------------|--------------|--------------|--------------|--------------|----------------|---------------|-------------|----------------|------------------|-----------------------|--|--|---|
| | | Up to 2020-21 (£k) | 2021-22 (£k) | 2022-23 (£k) | 2023-24 (£k) | 2024-25 (£k) | 2025-26 (£k) | Later Yrs (£k) | | Grants (£k) | Dvp Cont. (£k) | Other Cont. (£k) | Capital Receipts (£k) | Borrowing (£k) | | |
| A/C.01.021 | North West Cambridge (NIAB site) primary | -93 | - | 93 | - | - | - | - | - | - | - | - | - | - | Rephasing due to carry forward | Y |
| A/C.01.029 | Sawtry New Primary | -30 | - | 30 | - | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y |
| A/C.01.034 | St Neots, Wintringham Park primary | -252 | 182 | 70 | - | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y |
| A/C.01.041 | Barrington Primary | -32 | 32 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y |
| A/C.01.043 | Littleport Community Primary | 9 | -600 | 591 | - | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y |
| A/C.01.044 | Loves Farm primary, St Neots | - | -240 | 240 | - | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y |
| A/C.01.048 | Histon Additional Places | -79 | 79 | - | - | - | - | - | 308 | - | - | - | -308 | change of funding - Basic Need C/F | Y | |
| A/C.01.062 | Waterbeach Primary School | -176 | 176 | - | - | - | - | - | 165 | - | - | - | -165 | change of funding - Basic Need C/F | Y | |
| A/C.01.065 | New Road Primary | -77 | 77 | - | - | - | - | - | 371 | - | - | - | -371 | change of funding - Basic Need C/F | Y | |
| A/C.01.066 | Bassingbourn Primary School | -13 | 13 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.01.067 | WING Development - Cambridge (new primary) | 4 | 600 | -604 | - | - | - | - | - | - | - | - | - | Rephasing due to works progressing ahead of schedule | Y | |
| A/C.01.068 | St Philips Primary School | -70 | -640 | 710 | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y | |
| A/C.01.070 | St Ives, Eastfield / Westfield | -39 | 39 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.01.071 | Kennett Primary School | -5 | -150 | 155 | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y | |
| A/C.01.072 | Genome Campus - New Primary | - | -180 | 180 | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y | |
| A/C.01.074 | Soham Primary Expansion | -20 | -100 | 120 | - | - | - | - | - | - | - | - | - | Rephasing due to c/f | Y | |
| A/C.01.077 | Waterbeach New Town Primary | -70 | 70 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.006 | Northstowe secondary | -37 | 37 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.007 | North West Fringe secondary | - | -250 | 250 | - | - | - | - | - | - | - | - | - | Rephasing completion will be later than 2024 forecast | Y | |
| A/C.02.009 | Alconbury Weald secondary and Special | -145 | 145 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.011 | New secondary capacity to serve Wisbech | -284 | 284 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.012 | Cromwell Community College | 419 | -419 | - | - | - | - | - | 132 | - | - | - | -132 | change of funding - Basic Need C/F | Y | |
| A/C.02.013 | St. Neots secondary | -23 | 23 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.015 | Sir Harry Smith Community College | -20 | 20 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.02.016 | Cambourne Village College Phase 3b | -176 | -5,100 | 5,276 | - | - | - | - | - | - | - | - | - | Rephasing due to shortened build period on site means later on site start date | Y | |
| A/C.03.003 | LA Early Years Provision | -911 | 911 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.03.004 | Cottenham Early Years | 13 | -13 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.04.007 | William Westley Primary | -1 | 1 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.04.008 | Duxford Community C of E Primary School rebuild | 47 | -347 | 300 | - | - | - | - | - | - | - | - | - | Rephasing | Y | |
| A/C.04.009 | Sawtry Infants Adaptations | -12 | 12 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | | |
| A/C.05.001 | School Condition, Maintenance & Suitability | -2,232 | 2,947 | - | - | - | - | - | 715 | 715 | - | - | - | Carryforward from 2020-21 - Additional grant paid in 2020-21. | Y | |
| A/C.07.001 | School Devolved Formula Capital | -1,254 | 1,223 | - | - | - | - | - | -31 | -31 | - | - | - | Carryforward from 2020-21 - 3 year rolling programme | Y | |

| | | | | | | | | | | | | | | | | |
|------------|---|--------|--------|--------|---|---|---|---|--------|--------|-----|-----|---|--------|---|---|
| A/C.08.003 | SEN Pupil Adaptations | - | - | - | - | - | - | - | - | 2,709 | - | - | - | -2,709 | New SEN allocation announced Feb 2021 | |
| A/C.08.005 | Spring Common Special School | -295 | 295 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| A/C.08.006 | Highfields Special School Phase 2 | -10 | 10 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| A/C.08.007 | Samuel Pepys Special School | -199 | - | 199 | - | - | - | - | - | - | - | - | - | - | Rephasing | Y |
| A/C.12.006 | East Cambridgeshire Adult Service Development | -375 | -1,500 | -1,125 | - | - | - | - | -3,000 | -2,000 | - | - | - | -1,000 | Scheme removed - Decision taken in February 2021 | Y |
| A/C.12.007 | Care Suites : East Cambridgeshire | -190 | 190 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| A/C.13.004 | Community Fund | -194 | 194 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| A/C.13.005 | Histon Library Rebuild | -10 | 10 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| A/C.13.006 | Libraries - Open access & touchdown facilities | -105 | 105 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| B/C.1.009 | Major Scheme Development | -360 | 488 | - | - | - | - | - | 128 | - | 128 | - | - | - | Rephasing of Stuntney Cycleway scheme and delay with the Northstowe busway link until funding is confirmed. | Y |
| B/C.1.011 | Local Highway Improvements (includes Accessibility & New Paths) | -161 | 161 | - | - | - | - | - | - | - | - | - | - | - | Scheme slippage - schemes to be completed in 2021/22 | Y |
| B/C.1.012 | Safety Schemes | -730 | 730 | - | - | - | - | - | - | - | - | - | - | - | Scheme slippage - schemes to be completed in 2021/22 | Y |
| B/C.1.015 | Strategy Development & Integrated Transport Schemes | - | 149 | - | - | - | - | - | 149 | - | - | 149 | - | - | 3rd party contributions | |
| B/C.1.019 | Promoting Economic Growth - Delivering Strategy Aims | -1,775 | 1,775 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of schemes | Y |
| B/C.1.020 | Bar Hill to Northstowe Cycle Route | -37 | -730 | 819 | - | - | - | - | 52 | - | - | 52 | - | - | Additional funding from Highways England. Slight rephasing of scheme. | Y |
| B/C.1.021 | Girton to Oakington Cycle Route | 96 | -96 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |
| B/C.1.022 | Busway to Science Park | -16 | 16 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |
| B/C.1.023 | Boxworth to A14 cycle route | - | -550 | 550 | - | - | - | - | - | - | - | - | - | - | Funding yet to be confirmed with Highways England | |
| B/C.1.024 | Dry Drayton to NMU link cycle route | 21 | -272 | 251 | - | - | - | - | - | - | - | - | - | - | Funding yet to be confirmed with Highways England | |
| B/C.1.025 | Hardwick path widening | -20 | 20 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |
| B/C.1.026 | Hilton to Fenstanton cycle route | - | -500 | 500 | - | - | - | - | - | - | - | - | - | - | Funding yet to be confirmed with Highways England | |
| B/C.1.027 | Buckden to Hinchingsbrooke cycle route | - | -780 | 780 | - | - | - | - | - | - | - | - | - | - | Funding yet to be confirmed with Highways England | |
| B/C.2.001 | Carriageway & Footway Maintenance including Cycle Paths | -2,428 | 2,848 | - | - | - | - | - | 420 | - | - | 420 | - | - | Scheme slippage - schemes to be completed in 2021/22 | Y |
| B/C.2.004 | Bridge strengthening | -562 | 562 | - | - | - | - | - | - | - | - | - | - | - | Scheme slippage - schemes to be completed in 2021/22 | Y |
| B/C.2.005 | Traffic Signal Replacement | -557 | 557 | - | - | - | - | - | - | - | - | - | - | - | Scheme slippage - schemes to be completed in 2021/22 | Y |
| B/C.3.001 | Highways Maintenance (carriageways only from 2015/16 onwards) | -2,163 | 3,843 | - | - | - | - | - | 1,680 | - | - | - | - | 1,680 | Scheme slippage - schemes to be completed in 2021/22. Additional funding agreed for 21/22 budget. | |
| B/C.3.002 | Footpaths and Pavements | - | - | - | - | - | - | - | - | 4,000 | - | - | - | -4,000 | Funded by Dft Pothole funding | |
| B/C.4.001 | Ely Bypass | -40 | 40 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | |
| B/C.4.006 | Guided Busway | - | -4,079 | 4,079 | - | - | - | - | - | - | - | - | - | - | Spend dependent on final settlement | |
| B/C.4.021 | Abbey - Chesterton Bridge | 2,063 | -2,063 | - | - | - | - | - | - | - | - | - | - | - | All further will be part of Chisholm trail | |
| B/C.4.023 | King's Dyke | -611 | 1,800 | -1,189 | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |
| B/C.4.025 | Wisbech Town Centre Access Study | -2,304 | -1,055 | 3,359 | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |
| B/C.5.012 | Waste - Household Recycling Centre (HRC) Improvements | -81 | -2,894 | 2,975 | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | Y |

| | | | | | | | | | | | | | | | | |
|-----------|--|--------|--------|-------|-----|-------|-------|----|--------|------|-----|-------|------|--------|--|---|
| B/C.5.013 | Swaffham Prior Community Heat Scheme | -163 | 163 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| C/C.1.001 | Essential CCC Business Systems Upgrade | -33 | 33 | - | - | - | - | - | - | - | - | - | - | - | carry forward request for spend in future years | |
| C/C.1.006 | Data Centre Relocation | -469 | 469 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | |
| C/C.1.007 | IT Strategy | 55 | -114 | 59 | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | |
| C/C.2.010 | IT Infrastructure Refresh | 45 | 9 | -28 | -26 | - | - | - | - | - | - | - | - | - | Rephasing of scheme. | |
| C/C.3.001 | Capitalisation of Transformation Team | -795 | - | - | - | - | - | - | -795 | - | - | - | -795 | - | underspend, time spent on revenue projects/re-deployment/vacancies | |
| C/C.3.002 | Capitalisation of Redundancies | -647 | -300 | - | - | - | - | - | -947 | - | - | - | -947 | - | at this stage no redundancies linked to current savings in 21-22 | |
| F/C.1.118 | Smart Energy Grid Demonstrator scheme at the St Ives Park and Ride | -221 | -2,167 | 3,064 | - | - | - | - | 676 | -214 | - | - | - | 890 | Rephasing due to C/F, project timelines have been impacted by grant funding negotiations with BEIS, Covid impacts and PPA negotiations with potential customers. Updated scheme budget and grant funding per revised business case taken to E&GI Committee in July 2021. | |
| F/C.1.119 | Babraham Smart Energy Grid | 90 | -752 | 1,169 | - | - | - | - | 507 | - | - | - | - | 507 | Rephasing to reflect actual spend in 20-21 and scheme slippage. Increased budget required due to increased costs of materials, including solar panels. | |
| F/C.1.121 | Stanground Closed Landfill Energy Project | -109 | 109 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| F/C.1.122 | Woodston Closed Landfill Energy Project | -65 | - | - | - | - | - | 65 | - | - | - | - | - | - | Rephasing due to C/F | |
| F/C.1.123 | North Angle Solar Farm, Soham | -826 | -1,631 | 2,457 | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F, some slippage due to extended connection timetable to install a private wire to supply Swaffham Prior | |
| F/C.1.124 | Fordham Renewable Energy Network Demonstrator | -85 | 85 | - | - | - | - | - | - | - | - | - | - | - | Rephasing due to C/F | |
| F/C.1.240 | Housing schemes | -353 | 353 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | |
| F/C.1.243 | Development Funding | -188 | 188 | -50 | -50 | -50 | -50 | - | -200 | - | - | - | - | -200 | funding started in 20-21, rephasing future years | |
| F/C.1.244 | Lower Portland Farm | -236 | 50 | - | - | - | - | - | -186 | - | - | - | - | -186 | purchase price known/planning fees estimated for 21-22 | |
| F/C.2.112 | Building Maintenance | -438 | 1,307 | - | - | - | - | - | 869 | - | - | - | - | 869 | 20-21 work schedule not completed, £438k roll forward required in 21-22, plus £869k transferred from F/C.3.119 | |
| F/C.2.113 | Decarbonisation Fund | -3,093 | 3,142 | -17 | -17 | -15 | - | - | - | 50 | - | - | - | -50 | Rephasing due to C/F, funding adjusted to take account of revised grant amount | |
| F/C.3.109 | Community Hubs - East Barnwell | -68 | 68 | - | - | - | - | - | - | - | - | - | -62 | 62 | Rephasing of scheme, work has not progressed to timescale | |
| F/C.3.116 | Shire Hall Relocation | -1,050 | 1,050 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme, delays in 2020 | |
| F/C.3.119 | Cambs 2020 Spokes Asset Review | -1,985 | 1,116 | - | - | - | - | - | -869 | - | - | - | - | -869 | Schemes have been revised, changes will be reported on at next committee meeting | |
| | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | ***NEW SCHEMES*** | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| B/C.1.019 | Papworth to Cambourne | -747 | 747 | - | - | - | - | - | - | - | - | - | - | - | Scheme carried over from 2020-21, delayed in order to reduce costs. | Y |
| B/C.1.019 | Fenstanton to Busway | -14 | 14 | - | - | - | - | - | - | - | - | - | - | - | Residual costs outstanding | Y |
| B/C.1.019 | NMU Cycling Scheme - Washpit Road | 3 | 97 | - | - | - | - | - | 100 | 100 | - | - | - | - | Residual costs outstanding | Y |
| B/C.1.019 | NMU Cycling Scheme - Longstanton Bridleway | 32 | 356 | - | - | - | - | - | 388 | 388 | - | - | - | - | Highways England scheme to be completed in 2021-22 | Y |
| B/C.1.019 | Swavesey Park & Ride | -28 | 28 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | Y |
| B/C.4.017 | Fendon Road Roundabout | -275 | 275 | - | - | - | - | - | - | - | - | - | - | - | Residual costs outstanding | Y |
| B/C.4.017 | Ring Fort Path | -308 | 308 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | Y |
| B/C.4.017 | S106 Cherry Hinton Road | - | 330 | - | - | - | - | - | 330 | - | 330 | - | - | - | S106 developer contributions | Y |
| 0 | Lancaster Way | -792 | 792 | - | - | - | - | - | - | - | - | - | - | - | Residual costs outstanding | Y |
| B/C.1.019 | Cycling Schemes | -2 | 2 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | Y |
| B/C.5.029 | Energy Efficiency Fund | -306 | 306 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | Y |
| 0 | Northstowe Heritage Centre | -519 | 519 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme. Costs and funding to be reviewed | Y |
| 0 | Pothole Funding | -2,841 | 6,841 | - | - | - | - | - | 4,000 | - | - | 4,000 | - | - | Rephasing of schemes plus pothole funding balance | Y |
| 0 | Abington Wood Adaptations | - | 167 | - | - | - | - | - | 167 | - | - | - | - | 167 | New scheme as per Feb CPB business case- approved by CFO via delegated authority. | |
| 0 | Isleham Primary | - | 10 | 70 | 728 | 8,455 | 1,963 | - | 11,226 | - | - | - | - | 11,226 | New scheme as per March CPB business case | |

| | | | | | | | | | | | | | | | | |
|-----------|--|------|-------|-----|---|---|---|---|-------|-------|---|-------|---|-------|---|---|
| 0 | Arbury Road Site (Estates) | - | 150 | - | - | - | - | - | 150 | - | - | 150 | - | - | New scheme as per CPB business case presented | Y |
| 0 | Mill Road - Former Library | -319 | 489 | - | - | - | - | - | 170 | - | - | - | - | 170 | New scheme approved by GPC in-year in 20-21 - cost expected to increase | Y |
| 0 | March Community Centre - Adult Learning | -365 | 365 | - | - | - | - | - | - | - | - | - | - | - | New scheme approved by GPC in-year in 20-21 - rephasing | Y |
| 0 | Cambs Outdoor (Traded) | -37 | 37 | - | - | - | - | - | - | - | - | - | - | - | Final work to be completed early 21 | Y |
| 0 | Alconbury Solar Carports | -103 | 583 | - | - | - | - | - | 480 | - | - | - | - | 480 | New scheme - construction budget approved by E&S Committee in March 2021, total £928k budget approved by GPC in March 2021. | Y |
| 0 | School Ground Source Heat Pump Projects | -79 | 3,224 | - | - | - | - | - | 3,145 | 1,888 | - | - | - | 1,257 | New scheme - construction budget approved by E&S Committee in March 2021, £3.145m 21-22 budget approved by GPC in March 2021. | Y |
| B/C.4.032 | Scheme Development for Highways Initiatives | -437 | 437 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | |
| 0 | Meldreth Caretaker House | - | 15 | 284 | 1 | - | - | - | 300 | - | - | - | - | 300 | New Scheme | Y |
| B/C.1.019 | - Arbury Road | -12 | 12 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | |
| 0 | Emergency Active Fund | -785 | 785 | - | - | - | - | - | - | - | - | - | - | - | Rephasing of scheme | |
| 0 | Combined Authority Schemes- March Area Transport Study | - | 2,072 | - | - | - | - | - | 2,072 | - | - | 2,072 | - | - | Combined authority funding | |
| 0 | A505 | - | 143 | - | - | - | - | - | 143 | 143 | - | - | - | - | Combined authority funding | |
| 0 | Spencer Drove, Soham | - | 158 | - | - | - | - | - | 158 | - | - | 158 | - | - | Third party contributions | |

| | | | | | | | | | | | | |
|----------------|---------------|---------------|------------|--------------|--------------|-----------|---------------|--------------|------------|--------------|---------------|--------------|
| -35,170 | 20,546 | 25,617 | 636 | 8,390 | 1,913 | 65 | 21,997 | 8,724 | 458 | 7,001 | -1,804 | 7,618 |
|----------------|---------------|---------------|------------|--------------|--------------|-----------|---------------|--------------|------------|--------------|---------------|--------------|