

Service: People and Communities (P&C) and Public Health (PH)

Subject: Finance Monitoring Report – May 2021

Date: 10th June 2021

Key Indicators

Previous Status	Category	Target	Current Status	Section Ref.
Green	Revenue position by Directorate	Balanced year end position	Amber	1.2
Green	Capital Programme	Remain within overall resources	Green	2

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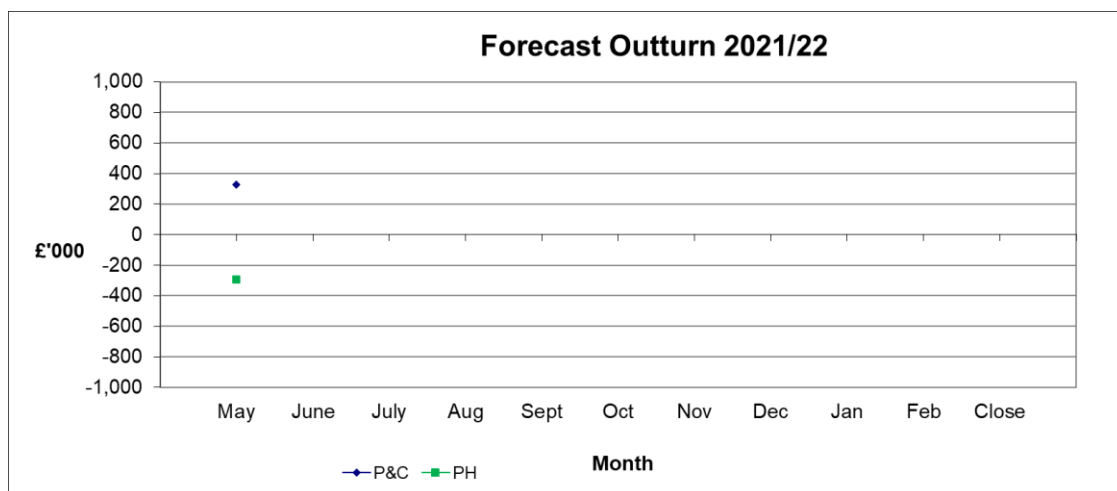
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<i>The following appendices are not included each month as the information does not change as regularly:</i>			
Appx 5	Savings Tracker	Each quarter, the Council's savings tracker is produced to give an update of the position of savings agreed in the business plan.	
Appx 6	Technical Appendix	Twice yearly, this will contain technical financial information showing: Grant income received Budget virements into or out of Service reserves	

1. Revenue Executive Summary

1.1 Overall Position

People and Communities reported an overspend of £326k at the end of May.

Public Health reported an underspend of £-294k at the end of May.



1.2 Summary of Revenue position by Directorate

1.2.1 People and Communities

Forecast Outturn Variance (Previous) £000	Directorate	Budget 2021/22 £000	Actual £000	Outturn Variance £000	Outturn Variance %
0	Adults & Safeguarding	177,574	30,327	-171	-0.1%
0	Commissioning	44,739	-6,596	-53	-0.1%
0	Communities & Partnerships	12,243	-1,733	311	2.5%
0	Children & Safeguarding	59,615	3,096	0	0.0%
0	Education - non DSG	40,365	4,363	671	1.7%
0	Education - DSG	89,278	11,178	11,244	12.6%
0	Executive Director	3,081	122	-432	-14.0%
0	Total Expenditure	426,894	40,756	11,571	2.7%
0	Grant Funding	-124,152	-22,025	-11,244	9.1%
0	Total	302,742	18,730	326	0.1%

1.2.2 Public Health

Forecast Outturn Variance (Previous) £000	Directorate	Budget 2021/22 £000	Actual £000	Outturn Variance £000	Outturn Variance %
0	Children Health	9,317	-242	0	0.0%
0	Drugs & Alcohol	5,790	16	0	0.0%
0	Sexual Health & Contraception	5,113	1,391	0	0.0%
0	Behaviour Change / Preventing Long Term Conditions	3,714	344	0	0.0%
0	Falls Prevention	87	0	0	0.0%
0	General Prevention Activities	13	-0	0	0.0%
0	Adult Mental Health & Community Safety	257	4	0	0.0%
0	Public Health Directorate	21,460	1,014	-294	-1.4%
0	Total Expenditure	45,750	2,527	-294	

The Covid-related grants from central government are held centrally within the Council, and so the numbers in the table above are before any allocation of the funding to specific pressures.

1.2.3 Summary of Forecast Covid-19 Related Costs by Directorate for 2021/22

Directorate	Covid-19 Pressure £000
Adults & Safeguarding	10,065
Commissioning	524
Communities & Partnerships	445
Children & Safeguarding	1,395
Education	1,470
Executive Director	450
Public Health	0
Total Expenditure	14,349

These Covid-19 related costs are a mixture of additional expenditure, reduced income, and savings not delivered as a result of the pandemic. They are also net of any external funding received to cover specific functions and pressures. Increasingly, some of these additional costs have been included within initial budgets and as such do not impact on the services' forecast outturns reported elsewhere within this report. However, the overall costs related to Covid-19 are still required to be categorized and reported to central government.

1.3 Summary by Committee

P&C's services are overseen by different committees – these tables provide committee-level summaries of services' revenue financial positions.

1.3.1 Adults & Health Committee

Forecast Outturn Variance (Previous) £000	Directorate	Budget 2021/22 £000	Actual May 21 £000	Forecast Outturn Variance £000
0	Adults & Safeguarding	178,130	30,327	-171
0	Adults Commissioning (including Local Assistance Scheme)	21,336	-9,134	-53
0	Public Health (excl. Children's Health)	36,433	2,769	-294
0	Total Expenditure	235,899	23,962	-518
0	Grant Funding (including Improved Better Care Fund, Public Health Grant etc.)	-18,889	-4,740	0
0	Total	217,010	19,222	-518

1.3.2 Children and Young People Committee

Forecast Outturn Variance (Previous) £000	Directorate	Budget 2021/22 £000	Actual May 21 £000	Forecast Outturn Variance £000
0	Children's Commissioning	22,612	2,366	0
0	Communities & Safety - Central Integrated Youth Support Services	382	-242	0
0	Children & Safeguarding	59,615	3,096	0
0	Education – non DSG	39,653	4,263	671
0	Education – DSG	89,278	11,178	11,244
0	Public Health - Children's Health	9,317	-242	0
0	Total Expenditure	220,857	20,419	11,915
0	Grant Funding (including Dedicated Schools Grant etc.)	-100,372	-17,242	-11,244
0	Total	120,485	3,177	671

1.3.3 Communities, Social Mobility and Inclusion Committee

Forecast Outturn Variance (Previous) £000	Directorate	Budget 2021/22 £000	Actual May 21 £000	Forecast Outturn Variance £000
0	Communities and Partnerships	11,860	-1,491	311
0	Total Expenditure	11,860	-1,491	311
0	Grant Funding (including Adult Education Budget etc.)	-4,891	-43	0
0	Total	6,969	-1,535	311

1.3.4 Cross Cutting P&C Policy Lines

Forecast Variance Outturn (Previous) £000	Directorate	Budget 2021/22 £000	Actual May 21 £000	Forecast Outturn Variance £000
0	Strategic Management – Commissioning	235	171	0
0	Executive Director	3,081	122	-432
0	Total Expenditure	3,316	293	-432
0	Grant Funding	0	0	0
0	Total	3,316	293	-432

1.4 Significant Issues

People & Communities started 2021/22 with a balanced budget including around £3m of funding to meet Covid-related demand pressures and savings of £4.2m.

P&C budgets are facing increasing pressures each year from rising demand and changes in legislation, and now have pressures because of the pandemic. The directorate's budget has increased by around 10% in 2021/22 to meet these pressures. In 2020/21, the pandemic severely impacted the financial position in P&C, and it is likely that the same will happen over at least the first part of 2021/22

At May 2021, the forecast P&C outturn is an overspend of £326k; around 0.1% of budget. This reflects services' best estimates of their financial position at this point in time but remains very uncertain. Unlike last year, we have had the opportunity to estimate and budget for some expected pressures from the pandemic this year. The Council also has un-ringfenced grant funding from central government to meet Covid-19 pressures across the whole Council. Section 1.2.3 above sets out the estimated Covid-19 pressures this year, some of which will have been estimated and budgeted for, and others are emerging.

P&C will receive specific grant funding from government to deal with aspects of the pandemic as well. The £3m infection control and testing grant is being passed to social care providers, and our first three months of lost income from fees and charges will be met by a grant.

Appendix 1 provides the detailed financial information by service, with Appendix 1a providing a more detailed breakdown of areas funded directly from the Dedicated Schools Grant (DSG) and Appendix 3 providing a narrative from those services projecting a significant variance against budget.

1.4.1 Adults

Like councils nationally, Adult Services in Cambridgeshire has faced cost pressures for several years. This has been due to the rising cost of care home and home care provision due to both the requirement to be compliant with the national living wage and the increasing complexity of needs of people receiving care (both older people and working age adults). Budgets are set broadly based on this trend continuing, with some mitigations.

At the end of May, Adults are forecasting an underspend of £224k (0.1%), with pressures in some disability services offset with an underspend forecast in Older People's services.

The financial and human impact of Covid-19 has been substantial for Adult Services, overspending in 2020/21 because of the need to provide additional support to care providers, disrupted savings delivery, and rising needs of people receiving care. Some adults who were previously supported at home by friends, family and local community services have not been able to secure this support during Covid-19 due to visiting restrictions during lockdown. This has increased reliance on professional services; the

ability to focus on conversations about the use of technology, community support or other preventative services have been restricted due to the refocusing of staffing resources towards discharge from hospital work and supporting care providers. Many vulnerable adults have developed more complex needs during lockdown as they have not accessed the usual community-based services or early help services. We are expecting the longer-term financial impact of this to be very large.

Despite this, some services over 2020/21, and continuing into 2021/22, have seen expenditure at less than budgeted levels. This is particularly the case with spend on residential and nursing care for older people, where spend today is below the level budgeted for and therefore budget is available for rising demand or costs. This is causing a forecasted underspend on the Older People's budget, but the financial position of this service is considerably uncertain. There is likely to be an increase in need for care services as Covid-19 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. Care provider 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.

Learning Disabilities (LD) and Mental Health services have got cost pressures that are driving a forecast overspend for the year. Levels of need have risen greatly over the last year, and this is exacerbated by several new service users with LD care packages with very complex health needs, requiring large amounts of care that cost much more than we budget for an average new care service. LD services in Cambridgeshire work in a pooled budget with the NHS, so any increase in cost in-year is shared.

1.4.2 Children's

Although the levels of actual spend in relation to Covid-19 remained relatively low within Children's there are a number of areas which are likely to result in significant increased costs as we move into 2021/22 because of the pandemic:

- Due to the lockdown and lack of visibility of children, referrals to Children's saw a significant reduction; we predicted that there would be demand building up with a need for an increase in staff costs resulting from an increase in the number of referrals, requiring assessments and longer term working with families, whose needs are likely to be more acute, due to early support not having been accessed, within both early help and children's social care.
- We have seen an increase in the numbers of referrals of children and young people with more complex needs. This has been the case in other areas and signals that there is likely to be an increase in demand both in terms of volumes and complexity of need.
- While numbers in care are continuing to decline, albeit more slowly, we have seen a small increase in the number of young people in care with extremely complex needs that have required more specialist and expensive placements. There is a shortage of placements for this group of young people, and placement costs have been increasing from an already very high unit cost. Across the health and care system we are working on developing an invest to save business case to develop local services to meet the needs of these young people. The Covid-19 pandemic has also affected the full implementation of Family Safeguarding, with a small number of adult practitioner posts remaining vacant. Family Safeguarding is associated with lower numbers of children in the care system; the full benefit of the model requires all posts to be recruited to, and it is therefore possible that overall numbers in care may reduce more slowly than anticipated over coming months.

1.4.3 Education

Education – A number of services within Education have lost income as a result of the Covid-19 pandemic. Some areas have been able to deliver services in different ways or have utilised their staff and/or building to provide support to other services to mitigate the overall impact. Outdoor Education is currently forecasting an in-year overspend of £639k due to school residential visits not being allowed until mid-May and a reduction in numbers in order to adhere to Covid-19 guidance.

The overall impact has been significant for many services with a traded element and may continue to deteriorate if schools and other providers choose not to access this provision as frequently in the future. The viability of outdoor education provision will need to be an area for discussion.

Dedicated Schools Grant (DSG) – Appendix 1a provides a detailed breakdown of all DSG spend within P&C. The budget figures are net of recouplement for academies and high needs place funding.

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. At the end of 2020/21 the High Needs Block overspent by approximately £12.5m, which was in line with previous forecasts. However, there were a number of one-off underspends in other areas of the DSG which resulted in a net DSG overspend of £9.7m to the end of the year.

When added to the existing DSG deficit of £16.6m brought forward from previous years and allowing for required prior-year technical adjustments this totals a cumulative deficit of £26.4m to be carried forward into 2021/22. Based on initial budget requirements for 2021/22 there is an underlying forecast pressure of £11.2m relating to High Needs.

This is a ring-fenced grant and, as such, overspends do not currently affect the Council's bottom line. We are working with the Department for Education (DfE) to manage the deficit and evidence plans to reduce spend.

1.4.4 Communities

The Coroners service is reporting an opening pressure of £319k mainly as a result of additional costs related to Covid-19. Work is currently ongoing to review overall resources requirements of the service.

1.4.5 Executive Director

The Executive Director line is forecasting an underspend of £432k, due to a large provision for spend on Personal Protective Equipment (PPE) for service delivery expected to partly not be required as central government has extended its cost-neutral PPE scheme for councils into 2021/22 aligning it with the current phasing of restrictions easing. This forecast underspend is half of that provision.

1.5 Significant Issues – Public Health

The Public Health directorate is funded wholly by ringfenced grants, mainly the Public Health Grant. The work of the directorate has been severely impacted by the pandemic, as capacity has been re-directed to outbreak management, testing, and infection control work. The directorate's expenditure has increased by nearly 50% with the addition of new grants to fund outbreak management, mainly the Contain Outbreak Management Fund.

In 2020/21, the pandemic caused an underspend on many of PH's business as usual services. Much of the directorate's spend is contracts with or payments to the NHS for specific work, and the NHS' re-focussing on pandemic response and vaccination reduced activity-driven costs to the PH budget. There is a risk of this continuing into the first part of 2021/22 with indications that spend is currently below budgeted levels. Service demand is difficult to predict and will be kept under review.

2. Capital Executive Summary

2021/22 In Year Pressures/Slippage

The P&C Capital Plan for 2021/22 has reduced by £1.836m since the Business Plan was published, resulting in a revised budget of £44.588m. This reduction is due the combination of schemes being removed or added, delayed into future years and changes to carry forward positions from 2020/21. The schemes with major variations of £500k or greater are listed below;

Scheme		2021/22 change (£000)	Overall Scheme Change (£000)
Littleport Community Primary	Slipped	-591	0
WING Development	Slipped	609	0
St Philips Primary School	Slipped	-710	0
Isleham Primary	New	10	11,226
Cambourne Village College Phase 3b	Slipped	-5,276	0
School Condition, Maintenance & Suitability	Additional	715	715
Meldreth Caretaker House	New	15	300
East Cambridgeshire Adult Service Development	Removed	-1,875	-3,000

Funding

The following changes in funding for 2021/22 have occurred since the Business Plan was published:

- School Conditions Allocation government grant funding increased by £715k.
- Adjustment to carry forward funding increased by £4,462k.
- Devolved formula capital reduced by £31k
- Adult specific Grant reduced by £1,000k
- Additional SEN funding announced for Cambridgeshire £2,709k
- Prudential Borrowing reduced by £8,691k to account for savings and slippage on projects since the business plan was approved.

In May the £2,709 additional SEN funding was removed from the 2021/22 capital plan as it is expected that this will be used toward the capital cost of the new area special school to be established in Alconbury Weald now known as Prestley Wood.

Details of the currently forecasted capital variances can be found in appendix 4.

3. Savings Tracker Summary

The savings tracker is produced quarterly to monitor delivery of savings against agreed plans. The first savings tracker of 2021/22 will be produced at the end of June.

4. Technical note

On a biannual basis, a technical financial appendix will be included as appendix 6. This appendix will cover:

- Grants that have been received by the service, and where these have been more or less than expected.
- Budget movements (virements) into or out of P&C from other services (but not within P&C), to show why the budget might be different from that agreed by Full Council.
- Service reserves – funds held for specific purposes that may be drawn down in-year or carried-forward – including use of funds and forecast draw-down.

5. Key Activity Data

The Actual Weekly Costs for all clients shown in section 2.5.1-2 are calculated based on all clients who have received a service, are receiving a service, or we plan will receive a service. Some clients will have ceased receiving a service in previous months, or during this month, or we will have assumed an end date in the future.

5.1 Children and Young People

5.1.1 Key activity data at the end of May 21 for Children in Care Placements is shown below:

Service Type	BUDGET				ACTUAL (May 21)				VARIANCE		
	No of placements Budgeted	Annual Budget	No. of weeks funded	Average weekly cost per head	Snapshot of No. of placements May 21	Yearly Average	Forecast Outturn	Average weekly cost per head	Yearly Average budgeted no. of placements	Net Variance to Budget	Average weekly cost diff +/-
Residential - disability	7	£1,204k	52	3,307.62	8	6.46	£1,082k	3,069.46	-0.54	£-122k	-238.16
Residential - secure accommodation	1	£365k	52	7,019.23	0	0.00	£k	0.00	-1.00	£-365k	-7,019.23
Residential schools	10	£1,044k	52	2,006.99	6	5.72	£503k	1,984.27	-4.28	£-541k	-22.72
Residential homes	35	£6,028k	52	3,311.90	39	37.18	£6,966k	3,684.78	2.18	£938k	372.88
Independent Fostering	230	£10,107k	52	845.04	225	218.42	£9,672k	869.53	-11.58	£-434k	24.49
Supported Accommodation	20	£1,755k	52	1,687.92	23	17.04	£1,546k	1,483.28	-2.96	£-209k	-204.64
16+	8	£200k	52	480.41	4	2.10	£34k	256.60	-5.90	£-165k	-223.81
Supported Living	3	£376k	52	2,411.58	3	1.48	£253k	2,115.56	-1.52	£-124k	-296.02
Growth/Replacement	0	£k	0	0.00	0	0.00	£1,023k	0.00	-	£1,023k	0.00
Additional one off budget/actuals	0	£k	0	0.00	0	0.00	£k	0.00	-	£k	0.00
Mitigations required	0	£k	0	0.00	0	0.00	£k	0.00	-	£k	0.00
TOTAL	314	£21,078k			308	288.40	£21,078k		-24.08	£K	
In-house Fostering	240	£5,103k	56	382.14	226	219.77	£4,389k	362.57	-20.23	£-714k	-19.57
TOTAL	240	£5,103k			226	219.77	£4,389k		-20.23	£-1,124k	
Adoption Allowances	97	£1,063k	52	210.16	88	87.03	£1,078k	224.49	-9.97	£15k	14.33
Special Guardianship Orders	322	£2,541k	52	151.32	286	280.60	£2,167k	145.03	-41.4	£-373k	-6.29
Child Arrangement Orders	55	£462k	52	160.96	55	53.88	£435k	156.13	-1.12	£-26k	-4.83
Concurrent Adoption	3	£33k	52	210.00	1	1.00	£11k	210.00	-2	£-22k	0.00
TOTAL	477	£4,098k			430	422.51	£3,692k		-9.97	£-406k	
OVERALL TOTAL	1,031	£30,279k			964	930.68	£29,159k		-54.28	£-1,530k	

NOTES:

In house Fostering payments fund 56 weeks as carers receive two additional weeks payment during the Summer holidays and one additional week each for Christmas and birthday.

5.1.2 Key activity data at the end of May 21 for SEN Placements is shown below:

The following key activity data for SEND covers 5 of the main provision types for pupils with EHCPs.

Budgeted data is based on actual data at the close of 2020/21 and an increase in pupil numbers over the course of the year.

Actual data is based on a snapshot of provision taken at the end of the month and reflect current numbers of pupils and average cost

Provision Type	BUDGET				ACTUAL (May 21)					FORECAST	
	No. pupils	Expected in-year growth	Average annual cost per pupil (£)	Budget (£000) (excluding academy recoupment)	No. Pupils as of May 21		% growth used	Average annual cost per pupils as of May 2021		Forecast spend (£)	Variance (£)
					Actual	Variance		Actual (£)	Variance (£)		
Mainstream top up *	1,913	174	8,130	16,059	2,012	99	157%	8,136	6	16,059	0
Special School **	1,326	121	10,755	20,811	1,270	-56	54%	10,852	97	20,811	0
HN Unit **	202	n/a	13,765	3,182	208	6	n/a	13,763	-2	3,182	0
Out of School Tuition ****	84	n/a	45,600	3,834	178	94	n/a	41,370	-4,230	3,834	0
SEN Placement (all) ***	243	n/a	53,464	13,012	247	4	n/a	52,680	-784	13,012	0
Total	3,768	294	-	56,898	3,915	147	149.78%	-	-	56,898	0

* LA cost only

** Excluding place funding

*** Education contribution only

5.2 Adults

In the following key activity data for Adults & Safeguarding, the information given in each column is as follows:

- Budgeted number of care services: this is the number of full-time equivalent (52 weeks) service users anticipated at budget setting.
- Budgeted average unit cost: this is the planned unit cost per service user per week, given the budget available.
- Actual care services and cost: these reflect current numbers of service users and average cost; they represent a real time snapshot of service-user information.

A consistent format is used to aid understanding, and where care types are not currently used in a particular service those lines are greyed out.

The direction of travel (DoT) compares the current month's figure with the previous month.

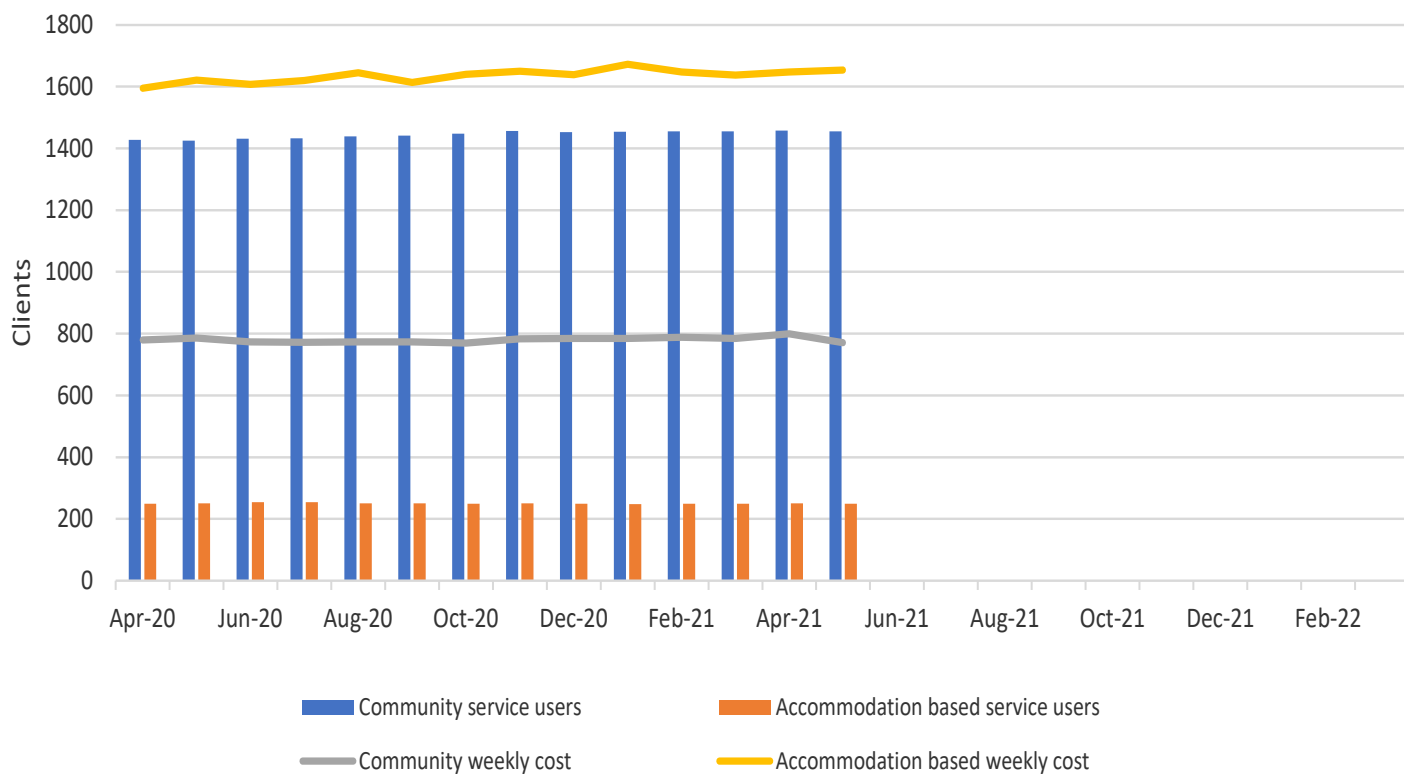
The activity data for a given service will not directly tie back to its forecast outturn reported in appendix 1. This is because the detailed forecasts include other areas of spend, such as ended care services and staffing costs, as well as the activity data including some care costs that sit within Commissioning budgets.

5.2.1 Key activity data at the end of May 21 for Learning Disability Partnership is shown below:

Learning Disability Partnership	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	Expected No. of Care Packages 2021/22	Budgeted Average Unit Cost (per week)	Annual Budget	Current Care Packages	D T	Current Average Unit Cost (per week)	D T	Total spend/ income	D T	Variance
Accommodation based										
~Residential	251	£1,759	£24,664k	252 ↑		£1,776 ↑		£24,835k ↑		£171k
~Nursing	6	£2,385	£813k	6 ↔		£2,385 ↔		£809k ↓		£4k
~Respite	159	£183	£382k	154 ↓		£208		£378k ↓		£4k
Accommodation based subtotal	416	£1,096	£25,860k	412		£1,121		£26,022k		£163k
Community based										
~Supported Living	456	£1,338	£35,160k	455 ↓		£1,322 ↓		£35,409k ↑		£249k
~Homecare	386	£380	£6,342k	378 ↓		£373 ↓		£6,341k ↓		£1k
~Direct payments	403	£446	£8,874k	402 ↓		£442 ↓		£8,923k ↑		£49k
~Live In Care	15	£2,033	£1,709k	15 ↔		£1,994 ↓		£1,701k ↓		£8k
~Day Care	437	£175	£4,146k	437 ↔		£176 ↑		£4,250k ↑		£104k
~Other Care	57	£86	£856k	58 ↑		£85 ↓		£844k ↓		£11k
Community based subtotal	1,754	£598	£57,087k	1,745		£591		£57,468k		£382k
Total for expenditure	2,170	£693	£108,806k	2,157		£692		£83,491k ↓		£544k
Care Contributions			-£4,396k					-£4,505k ↑		£109k

The LDP includes service-users that are fully funded by the NHS, who generally have very high needs and therefore costly care packages

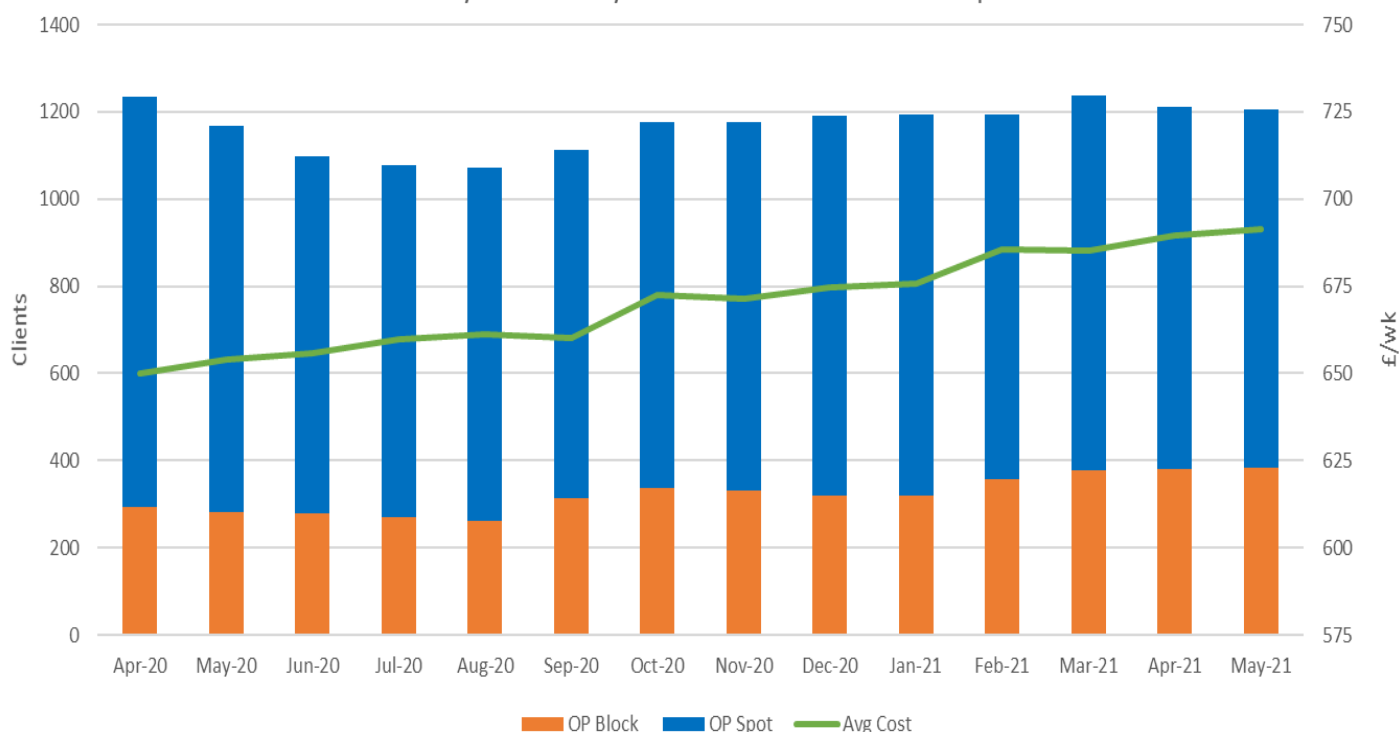
LDP Activity and Weekly Cost from April 2020



5.2.2 Key activity data at the end of May 21 for Older People's (OP) Services is shown below:

Older People	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	Expected No. of Care Packages 2021/22	Budgeted Average Unit Cost (per week)	Annual Budget	Current Care Packages	D T	Current Average Unit Cost (per week)	D T	Total spend/ income	D T	Variance
Accommodation based										
~Residential	410	£672	£14,054k	365 ↓		£637 ↓		£14,416k ↑		£362k
~Residential Dementia	517	£657	£17,722k	440 ↓		£658 ↑		£17,948k ↑		£226k
~Nursing	290	£808	£12,199k	258 ↓		£739 ↓		£13,279k ↑		£1,080k
~Nursing Dementia	203	£809	£8,539k	141 ↓		£851 ↑		£8,357k ↓		-£182k
~Respite	41	£679	£1,584k	38		£731		£1,449k ↓		-£134k
Accommodation based subtotal	1,461	£694	£54,098k	1,242		£670		£55,450k		£1,351k
Community based										
~Supported Living	320	£368	£5,603k	349 ↑		£142 ↓		£5,640k ↑		£37k
~Homecare	1,510	£230	£18,320k	1,224 ↓		£239 ↑		£14,424k ↓		-£3,896k
~Direct payments	160	£320	£2,465k	155 ↓		£352 ↑		£2,613k ↑		£148k
~Live In Care	30	£822	£1,250k	28 ↓		£839 ↑		£1,262k ↑		£12k
~Day Care	267	£54	£763k	72 ↓		£71 ↑		£762k ↓		£k
~Other Care			£163k		↔		↔	£166k ↑		£3k
Community based subtotal	2,287	£243	£28,564k	1,828		£233		£24,867k		-£3,697k
Total for expenditure	3,748	£419	£136,761k	3,070		£410		£135,766k ↓		-£994k
Care Contributions			-£20,621k					-£21,104k		-£483k

OP Activity and Weekly Cost for Care Homes from April 2020



5.2.3 Key activity data at the end of May 21 for Physical Disabilities Services is shown below:

Physical Disabilities	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	Expected No. of Care Packages 2021/22	Budgeted Average Unit Cost (per week)	Annual Budget	Current Care Packages	D T	Current Average Unit Cost (per week)	D T	Total spend/ income	D T	Variance
Accommodation based										
~Residential	33	£905	£1,611k	37	↑	£637	↓	£1,545k	↓	-£66k
~Residential Dementia	4	£935	£195k	7	↑	£658	↓	£137k	↓	-£58k
~Nursing	38	£1,149	£2,438k	46	↑	£739	↓	£2,356k	↓	-£82k
~Nursing Dementia	3	£1,192	£192k	3	↔	£851	↓	£107k	↓	-£86k
~Respite	2	£685	£114k	10		£731		£114k	↔	£k
Accommodation based subtotal	80	£1,010	£4,550k	103		£628		£4,259k		-£292k
Community based										
~Supported Living	7	£843	£551k	37	↑	£142	↓	£539k	↓	-£12k
~Homecare	389	£257	£5,326k	424	↑	£239	↓	£5,356k	↑	£30k
~Direct payments	285	£398	£5,279k	279	↓	£352	↓	£5,164k	↓	-£116k
~Live In Care	35	£862	£1,627k	35	↔	£839	↓	£1,609k	↓	-£19k
~Day Care	21	£85	£94k	24	↑	£71	↓	£103k	↑	£8k
~Other Care			£4k	1	↑		↔	£1k	↓	-£3k
Community based subtotal	737	£341	£12,882k	800		£295		£12,771k		-£111k
Total for expenditure	817	£406	£21,982k	903		£333		£21,289k	↓	-£694k
Care Contributions			-£2,154k					-£2,154k		£k

5.2.4 Key activity data at the end of May 21 for Older People Mental Health (OPMH) Services:

Older People Mental Health	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	<i>Expected No. of Care Packages 2021/22</i>	<i>Budgeted Average Unit Cost (per week)</i>	<i>Annual Budget</i>	<i>Current Care Packages</i>	<i>D o T</i>	<i>Average Unit Cost (per week)</i>	<i>D o T</i>	<i>Total spend/ income</i>	<i>D o T</i>	<i>Variance</i>
Accommodation based										
~Residential	32	£717	£1,010k	31 ↔		£690 ↑		£1,059k ↑		£49k
~Residential Dementia	28	£755	£860k	28 ↑		£727 ↑		£901k ↑		£42k
~Nursing	23	£826	£943k	23 ↑		£822 ↑		£1,023k ↑		£80k
~Nursing Dementia	69	£865	£2,788k	70 ↑		£829 ↑		£3,024k ↑		£236k
~Respite	3	£708	£42k	0 ↓		£708 ↔		£42k ↔		£k
Accommodation based subtotal	155	£792	£5,643k	152		£781		£6,050k		£407k
Community based										
~Supported Living	9	£340	£111k	9 ↔		£340 ↔		£106k ↓		-£5k
~Homecare	68	£221	£693k	4 ↓		£218 ↑		£756k ↑		£62k
~Direct payments	9	£273	£116k	9 ↔		£318 ↑		£143k ↑		£28k
~Live In Care	8	£1,079	£455k	7 ↓		£1,093 ↑		£408k ↓		-£48k
~Day Care	4	£47	£k	3 ↓		£47 ↑		£k ↔		£k
~Other Care	2	£6	£1k	72 ↑		£61 ↑		£1k ↔		£k
Community based subtotal	100	£293	£1,376k	104		£183		£1,414k		£38k
Total for expenditure	255	£596	£12,662k	256		£538		£13,513k ↑		£851k
Care Contributions			-£958k					-£958k		£k

5.2.5 Key activity data at the end of May 21 for Adult Mental Health Services is shown below:

Adult Mental Health	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	Expected No. of Care Packages 2021/22	Budgeted Average Unit Cost (per week)	Annual Budget	Current Care Packages	D o T	Average Unit Cost (per week)	D o T	Total spend/ income	D o T	Variance
Accommodation based										
~Residential	58	£794	£2,369k	57 ↔		£777 ↑		£2,290k ↓		-£80k
~Residential Dementia	6	£841	£267k	4 ↓		£664 ↓		£258k ↓		-£9k
~Nursing	10	£788	£427k	12 ↑		£787 ↑		£461k ↑		£34k
~Nursing Dementia	3	£686	£112k	2 ↓		£755 ↑		£120k ↑		£9k
~Respite	1	£20	£k	1 ↔		£20 ↔		£k ↔		£k
Accommodation based subtotal	78	£783	£3,176k	76		£761		£3,130k		-£46k
Community based										
~Supported Living	113	£181	£1,812k	110 ↓		£182 ↑		£1,801k ↓		-£12k
~Homecare	135	£113	£1,333k	135 ↑		£118 ↑		£1,337k ↑		£4k
~Direct payments	14	£364	£263k	14 ↔		£359 ↓		£285k ↑		£22k
~Live In Care	2	£1,030	£109k	2 ↔		£1,018 ↓		£108k ↓		£k
~Day Care	4	£66	£42k	4 ↔		£66 ↔		£14k ↓		-£28k
~Other Care	0	£0	£10k	0 ↔		£0 ↔		£8k ↓		-£3k
Community based subtotal	268	£161	£3,569k	265		£163		£3,552k		-£17k
Total for expenditure	346	£301	£9,920k	341		£297		£9,811k ↑		-£109k
Care Contributions			-£393k					-£393k		£k

5.2.6 Key activity data at the end of May 21 for Autism is shown below:

Autism	BUDGET			ACTUAL (May 2021/22)				Forecast		
Service Type	Expected No. of Care Packages 2021/22	Budgeted Average Unit Cost (per week)	Annual Budget	Current Care Packages	D o T	Average Unit Cost (per week)	D o T	Total spend/ income	D o T	Variance
Accommodation based										
~Residential										
~Residential Dementia				↔		↔		↔		£k
Accommodation based subtotal										
Community based										
~Supported Living	18	£469	£429k	11 ↓		£848 ↑		£574k ↑		£145k
~Homecare	19	£151	£149k	15 ↓		£149 ↓		£133k ↓		-£17k
~Direct payments	19	£299	£297k	16 ↓		£333 ↑		£310k ↑		£13k
~Live In Care	1	£1,979	£142k	0 ↓		£0 ↓		£k ↓		-£142k
~Day Care	18	£65	£62k	14 ↓		£64 ↓		£58k ↓		-£4k
~Other Care	2	£29	£3k	2 ↔		£60 ↑		£7k ↑		£4k
Community based subtotal	77	£262	£1,083k	58		£309		£1,081k		-£2k
Total for expenditure	78	£278	£1,181k	59		£328		£1,263k ↑		-£16k
Care Contributions			-£54k					-£44k		£10k

Due to small numbers of service users some lines in the above have been redacted.

Appendix 1 – P&C Service Level Financial Information

Forecast Outturn Variance (Previous) £'000	Ref	Service	Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
Adults & Safeguarding Directorate						
0		Strategic Management - Adults	-3,635	2,455	118	3%
0		Transfers of Care	2,030	401	-0	0%
0		Prevention & Early Intervention	9,628	1,963	0	0%
0		Principal Social Worker, Practice and Safeguarding	1,580	275	2	0%
0		Autism and Adult Support	1,578	470	-0	0%
0		Adults Finance Operations	1,783	265	0	0%
Learning Disabilities						
0		Head of Service	5,458	231	0	0%
0		LD - City, South and East Localities	38,040	6,132	-167	0%
0		LD - Hunts & Fenland Localities	33,130	5,111	-26	0%
0		LD - Young Adults	9,530	1,430	726	8%
0		In House Provider Services	7,378	1,106	0	0%
0		NHS Contribution to Pooled Budget	-21,717	-5,429	-124	-1%
0		Learning Disabilities Total	71,819	8,582	410	1%
Older People and Physical Disability Services						
0		Physical Disabilities	16,356	2,935	0	0%
0		OP - City & South Locality	24,228	4,887	-340	-1%
0		OP - East Cambs Locality	8,607	1,291	-340	-4%
0		OP - Fenland Locality	13,258	1,944	0	0%
0		OP - Hunts Locality	15,937	2,335	-320	-2%
0		Older People and Physical Disability Total	78,385	13,392	-1,000	-1%
Mental Health						
0		Mental Health Central	1,847	-15	-50	-3%
0		Adult Mental Health Localities	6,059	1,055	0	0%
0		Older People Mental Health	6,500	1,486	350	5%
0		Mental Health Total	14,405	2,525	300	2%
0		Adults & Safeguarding Directorate Total	177,574	30,327	-171	0%
Commissioning Directorate						
0		Strategic Management –Commissioning	235	171	0	0%
0		Access to Resource & Quality	1,289	198	0	0%
0		Local Assistance Scheme	300	51	0	0%
Adults Commissioning						
0		Central Commissioning - Adults	17,333	-9,249	-53	0%
0		Integrated Community Equipment Service	2,018	-266	0	0%
0		Mental Health Commissioning	2,241	330	0	0%
0		Adults Commissioning Total	21,592	-9,184	-53	0%

Forecast Outturn Variance (Previous) £'000	Ref	Service	Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
		Children's Commissioning				
0		Children in Care Placements	21,078	2,168	0	0%
0		Commissioning Services	245	0	0	0%
0		Children's Commissioning Total	21,323	2,168	0	0%
0		Commissioning Directorate Total	44,739	-6,596	-53	0%
		Communities & Partnerships Directorate				
0		Strategic Management - Communities & Partnerships	67	-122	-0	0%
0		Public Library Services	3,732	615	0	0%
0		Cambridgeshire Skills	2,178	-646	0	0%
0		Archives	369	36	0	0%
0		Cultural Services	314	-1	0	0%
0		Registration & Citizenship Services	-634	-125	0	0%
0		Coroners	1,569	571	311	20%
0		Trading Standards	694	0	0	0%
0		Domestic Abuse and Sexual Violence Service	918	-1,244	0	0%
0		Think Communities	2,655	-574	0	0%
0		Youth and Community Services	382	-242	0	0%
0		Communities & Partnerships Directorate Total	12,243	-1,733	311	3%
		Children & Safeguarding Directorate				
0		Strategic Management - Children & Safeguarding	2,605	479	-0	0%
0		Safeguarding and Quality Assurance	2,507	189	-0	0%
0		Fostering and Supervised Contact Services	9,980	1,394	-0	0%
0		Corporate Parenting	7,810	709	-0	0%
0		Integrated Front Door	4,164	655	-0	0%
0		Children's Disability Service	6,861	1,329	-0	0%
0		Support to Parents	1,102	-981	0	0%
0		Adoption	5,658	140	-0	0%
0		Legal Proceedings	2,050	166	0	0%
0		Youth Offending Service	1,880	30	-0	0%
		District Delivery Service				
0		Children's Centres Strategy	61	0	0	0%
0		Safeguarding West	1,029	286	0	0%
0		Safeguarding East	4,832	-2,610	0	0%
0		Early Help District Delivery Service –North	4,504	599	0	0%
0		Early Help District Delivery Service – South	4,572	710	0	0%
0		District Delivery Service Total	14,999	-1,014	0	0%
0		Children & Safeguarding Directorate Total	59,615	3,096	0	0%

Forecast Outturn Variance (Previous) £'000	Ref	Service	Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
		Education Directorate				
0		Strategic Management - Education	2,082	98	0	0%
0		Early Years' Service	3,973	692	32	1%
0		School Improvement Service	1,017	156	0	0%
0		Schools Partnership service	574	378	0	0%
0		Outdoor Education (includes Grafham Water)	-2	351	639	30114%
0		Cambridgeshire Music	0	130	-0	-%
0		ICT Service (Education)	-200	-953	0	-%
0		Redundancy & Teachers Pensions	3,727	117	0	0%
		SEND Specialist Services (0-25 years)				
0		SEND Specialist Services	10,853	1,502	0	0%
0		Funding for Special Schools and Units	34,846	3,281	0	0%
0		High Needs Top Up Funding	28,846	2,248	0	0%
0		Special Educational Needs Placements	13,846	2,842	0	0%
0		Out of School Tuition	3,834	174	0	0%
0		Alternative Provision and Inclusion	7,317	1,031	0	0%
0		SEND Financing – DSG	-11,244	0	11,244	100%
0		SEND Specialist Services (0 - 25 years) Total	88,298	11,077	11,244	13%
		Infrastructure				
0		0-19 Organisation & Planning	3,187	440	0	0%
0		Education Capital	179	550	0	0%
0		Home to School Transport – Special	14,988	1,333	0	0%
0		Children in Care Transport	1,588	54	0	0%
0		Home to School Transport – Mainstream	10,231	1,117	0	0%
0		0-19 Place Planning & Organisation Service Total	30,173	3,495	0	0%
0		Education Directorate Total	129,643	15,541	11,916	9%
		Executive Director				
0		Executive Director	1,794	122	-432	-24%
0		Lost Sales, Fees & Charges Compensation	1,266	0	0	0%
0		Central Financing	21	0	0	0%
0		Executive Director Total	3,081	122	-432	-14%
0		Total	426,894	40,756	11,571	3%
		Grant Funding				
0		Financing DSG	-90,523	-16,961	-11,244	-12%
0		Non Baselined Grants	-33,629	-5,064	0	0%
0		Grant Funding Total	-124,152	-22,025	-11,244	9%
0		Net Total	302,742	18,730	326	0%

Appendix 1a – Dedicated Schools Grant (DSG) Summary FMR

Forecast Outturn Variance (Previous) £'000	Ref	Service	Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
		Commissioning Directorate				
		Children's Commissioning				
0		Commissioning Services	245	0	0	0%
0		Children's Commissioning Total	245	0	0	0%
0		Commissioning Directorate Total	245	0	0	0%
		Children & Safeguarding Directorate				
		District Delivery Service				
0		Early Help District Delivery Service –North	0	0	0	0%
0		Early Help District Delivery Service – South	0	0	0	0%
0		District Delivery Service Total	0	0	0	0%
0		Children & Safeguarding Directorate Total	0	0	0	0%
		Education Directorate				
0		Early Years' Service	1,518	463	-0	0%
0		Schools Partnership service	150	0	0	0%
0		Redundancy & Teachers Pensions	0	0	0	0%
		SEND Specialist Services (0-25 years)				
0		SEND Specialist Services	7,280	929	0	0%
0		Funding for Special Schools and Units	34,846	3,281	0	0%
0		High Needs Top Up Funding	28,846	2,248	0	0%
0		Special Educational Needs Placements	13,846	2,842	0	0%
0		Out of School Tuition	3,834	174	0	0%
0		Alternative Provision and Inclusion	7,242	994	0	0%
0		SEND Financing – DSG	-11,244	0	11,244	100%
0		SEND Specialist Services (0 - 25 years) Total	84,649	10,467	11,244	13%
		Infrastructure				
0		0-19 Organisation & Planning	2,561	249	-0	0%
0		Home to School Transport – Special	400	0	0	0%
0		0-19 Place Planning & Organisation Service Total	2,961	249	-0	0%
0		Education Directorate Total	89,278	11,178	11,244	13%
0		Total	89,523	11,178	11,244	13%
0		Contribution to Combined Budgets	1,000	1,000	0	0%
		Schools				
0		Primary and Secondary Schools	402,484	20,761	0	0%
0		Nursery Schools and PVI	36,942	7,216	0	0%
0		Schools Financing	-529,949	-47,952	0	0%
0		Pools and Contingencies	0	66	0	0%
0		Schools Total	-90,523	-19,909	0	0%
0		Overall Net Total	0	-7,730	11,244	-%

Appendix 2 – Public Health Summary FMR

Forecast Outturn Variance (Previous) £'000	Ref	Service	Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
Children Health						
0		Children 0-5 PH Programme	7,271	-188	0	0%
0		Children 5-19 PH Programme - Non Prescribed	1,705	-54	0	0%
0		Children Mental Health	341	0	0	0%
0		Children Health Total	9,317	-242	0	0%
Drugs & Alcohol						
0		Drug & Alcohol Misuse	5,790	16	0	0%
0		Drug & Alcohol Misuse Total	5,790	16	0	0%
Sexual Health & Contraception						
0		SH STI testing & treatment - Prescribed	3,750	1,561	0	0%
0		SH Contraception - Prescribed	1,096	-73	0	0%
0		SH Services Advice Prevention/Promotion - Non-Prescribed	267	-97	0	0%
0		Sexual Health & Contraception Total	5,113	1,391	0	0%
Behaviour Change / Preventing Long Term Conditions						
0		Integrated Lifestyle Services	1,980	306	0	0%
0		Other Health Improvement	426	95	0	0%
0		Smoking Cessation GP & Pharmacy	683	-66	0	0%
0		NHS Health Checks Programme - Prescribed	625	10	0	0%
0		Behaviour Change / Preventing Long Term Conditions Total	3,714	344	0	0%
Falls Prevention						
0		Falls Prevention	87	0	0	0%
0		Falls Prevention Total	87	0	0	0%
General Prevention Activities						
0		General Prevention, Traveller Health	13	-0	0	0%
0		General Prevention Activities Total	13	-0	0	0%
Adult Mental Health & Community Safety						
0		Adult Mental Health & Community Safety	257	4	0	0%
0		Adult Mental Health & Community Safety Total	257	4	0	0%
Public Health Directorate						
0	10	Public Health Strategic Management	945	0	-294	-31%
0		Public Health Directorate Staffing and Running Costs	2,051	358	0	0%
0		Test and Trace Support Grant	1,064	167	0	0%
0		Contain Outbreak Management Fund	15,590	45	0	0%
0		Lateral Flow Testing Grant	1,811	444	0	0%
0		Public Health Directorate Total	21,460	1,014	-294	-1%
0		Total Expenditure before Carry-forward	45,750	2,527	-294	-1%
Funding						
0		Public Health Grant	-26,787	-6,902	0	0%
0		Test and Trace Support Grant	-1,064	-1,064	0	0%
0		Contain Outbreak Management Fund	-15,590	-15,590	0	0%
0		Community Testing Grant	-1,811	0	0	0%
0		Other Grants	-498	-404	0	0%
0		Grant Funding Total	-45,749	-23,959	0	0%
0		Overall Net Total	0	-21,432	-294	

Appendix 3 – Service Commentaries on Forecast Outturn Position

Narrative is given below where there is an adverse/positive variance greater than 2% of annual budget or £100,000 whichever is greater for a service area.

1) Strategic Management – Adults

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
-3,635	2,455	118	3%

This budget line is forecasting an overspend of £118k due to pressures on the central transport service. This service commissions transport for people with disabilities mainly to attend day centres. Due to the pandemic, some contracts that were expected to have been retendered for reduced costs are still in place. Also, we are continuing to pay to plan for transport costs as day centre attendance is still slightly disrupted. This means we are paying full contract value for the first part of the year, whereas in previous years we would normally have had some reductions where transport routes did not run for various reasons.

2) Learning Disabilities

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
71,819	8,582	410	1%

The Learning Disability Partnership (LDP) budget is forecasting an overspend of £534k at the end of May. The Council's share of the overspend per the pooled arrangement with the NHS is £410k.

The overspend is within the Young Adults service and is due to two new care services for service users with very complex health needs. There is an allowance for transitions in the Young Adults budget. However, these new care services cost significantly more than the price previously paid for care services for young people with complex needs so there is a forecast pressure on the transitions demand budget. If this trend continues then the pressure on the LDP budget this year is likely to increase above the current forecast.

A Transitions Panel has recently been set up to discuss complex cases transferring from children's services, so all involved parties will be able to better plan and forecast for transitions. Primarily this should improve outcomes for service users, but an additional benefit will be to aid better budget planning.

Furthermore, the Young Adults team continues to have strengths-based conversations with service users, working on service users' independence and helping them to achieve their goals. They are on track to achieve a £200k preventative savings target, part of the Adults' Positive Challenge Programme. This is built into the forecast and mitigates some of the demand pressure.

3) Older People

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
62,029	10,457	-1,000	-2%

Older People's Services are forecasting an underspend of £1.0m at the end of May. 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.

There is considerable risk and uncertainty around the impact the pandemic will have on both medium- and longer-term demand. We know that there is a growing number of people who have survived Covid but have been left with significant care needs that we will need to meet, and many vulnerable adults have developed more complex needs during lockdown as they have not accessed the usual community-based services or early help services due to lockdown. This is borne out by a significant increase in referrals reported by the Long-Term care teams since the start of the year that has not yet been reflected in reported commitments. There has also been an increase in referrals and requests for help to Adult Early Help as well as an increase in Safeguarding Referrals and Mental Health Act Assessments.

We do expect some substantial cost increases as both NHS Covid funding is unwound fully in 2021/22 and the medium-term recovery of clients assessed as having primary health needs upon hospital discharge returning to social care funding streams.

The reported financial position includes an allowance for the above factors, and detailed monitoring of placement activity continues to be maintained to facilitate this. However, given the level of uncertainty regarding volume, acuity and timing of the likely demand pressures, it is expected that the forecast for Older People's Services may flex significantly over the course of the year.

4) Mental Health Services

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
14,405	2,525	300	2%

Mental Health Services are reporting an overspend of £300k for May.

It was reported last year that the Covid-19 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 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 for AMHP services. 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.

5) Coroners

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
1,569	571	311	20%

The coroners service is forecasting an opening pressure of 311k 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.

6) Outdoor Education (includes Grafham Water)

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
-2	351	639	-%

The Outdoor Centres outturn forecast is a £639k pressure. 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.

7) SEND Financing DSG

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
-11,244	0	11,244	-%

Due to the continuing increase in the number of children and young people with Education, Health and Care Plans (EHCPs), 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.

8) Executive Director

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
1,794	122	-432	-24%

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 decrease over the rest of the year, we expect to underspend by at least this much on PPE.

9) Financing DSG

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
-90,523	-16,961	11,244	-12%

Above the line within P&C, £90.5m is funded from the ring-fenced DSG. Net pressures will be carried forward as part of the overall deficit on the DSG.

10) Public Health Strategic Management

Budget 2021/22 £'000	Actual May 21 £'000	Forecast Outturn Variance £'000	Forecast Outturn Variance %
945	0	-294	-31%

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-19 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.

Appendix 4 – Capital Position

4.1 Capital Expenditure

Original 2021/22 Budget as per BP £'000	Scheme	Revised Budget for 2021/22 £'000	Actual Spend (May 21) £'000	Outturn Variance (May 21) £'000	Total Scheme Revised Budget £'000	Total Scheme Variance £'000
	Schools					
12,351	Basic Need - Primary	11,719	-481	-657	187,810	0
11,080	Basic Need - Secondary	5,822	-1,277	-1,722	236,548	0
665	Basic Need - Early Years	1,578	2	0	6,973	0
1,475	Adaptations	1,141	120	-1	6,988	0
3,000	Conditions Maintenance	5,947	142	0	24,215	0
813	Devolved Formula Capital	2,036	0	0	7,286	0
2,894	Specialist Provision	3,200	406	-210	24,661	0
305	Site Acquisition and Development	305	-7	0	455	0
1,000	Temporary Accommodation	1,000	10	0	12,500	0
675	Children Support Services	675	0	0	5,925	0
12,029	Adult Social Care	10,719	7	0	51,511	0
3,353	Cultural and Community Services	3,662	283	0	6,285	0
-5,957	Capital Variation	-5,957	0	2,590	-52,568	0
905	Capitalised Interest	905	0	0	4,699	0
44,588	Total P&C Capital Spending	42,752	-796	0	523,288	0

The schemes with significant variances (>£250k) either due to changes in phasing or changes in overall scheme costs can be found below:

Northstowe Secondary

Revised Budget for 2021/22 £'000	Outturn (May 21) £'000	Outturn Variance (May 21) £'000	Variance Last Month (Apr 21) £'000	Movement £'000	Breakdown of Variance: Underspend/ Overspend £'000	Breakdown of Variance: Reprogramming / Slippage £'000
537	250	-287	0	-287		-287

Slippage due to further review and decision that the build element including the 6th Form provision is no longer required until 2024.

New secondary capacity to serve Wisbech

Revised Budget for 2021/22 £'000	Outturn (May 21) £'000	Outturn Variance (May 21) £'000	Variance Last Month (Apr 21) £'000	Movement £'000	Breakdown of Variance: Underspend/ Overspend £'000	Breakdown of Variance: Reprogramming / Slippage £'000
1,984	600	-1,384	0	-1,384		-1,384

Slippage in the project after significant delays in the announcement by the Department for Education of the outcome of Wave 14 free school applications. Design work expected in 2021/22 with building work starting on site late March 22.

Other changes across all schemes (<250k)

Revised Budget for 2021/22 £'000	Outturn (May 21) £'000	Outturn Variance (May 21) £'000	Variance Last Month (Apr 21) £'000	Movement £'000	Breakdown of Variance: Underspend/ Overspend £'000	Breakdown of Variance: Reprogramming / Slippage £'000
					-319	-573

Other changes below £250k make up the remainder of the scheme variances

P&C Capital Variation

The Capital Programme Board recommended that services include a variations budget to account for likely slippage in the capital programme, as it is sometimes difficult to allocate this to individual schemes in advance. The allocation for P&C's negative budget has been revised and calculated using the revised budget for 2021/22 as below. Slippage and underspends in 2021/22 resulted in the capital variations budget being fully utilised.

Service	Capital Programme Variations Budget £000	Forecast Outturn Variance (May 21) £000	Capital Programme Variations Budget Used £000	Capital Programme Variations Budget Used %	Revised Outturn Variance (May 21) £000
P&C	-5,957	-5,957	2,590	43.5%	0
Total Spending	-5,957	-5,957	2,590	43.5%	0

4.2 Capital Funding

Original 2021/22 Funding Allocation as per BP £'000	Source of Funding	Revised Funding for 2021/22 £'000	Spend - Outturn (May 21) £'000	Funding Variance - Outturn (May 21) £'000
0	Basic Need	976	976	0
3,113	Capital maintenance	6,060	6,060	0
813	Devolved Formula Capital	2,036	2,036	0
0	Schools Capital	0	0	0
5,699	Adult specific Grants	4,699	4,699	0
16,409	S106 contributions	16,409	16,409	0
0	Other Specific Grants	2,709	0	-2,709
0	Other Contributions	0	0	0
0	Capital Receipts	0	0	0
21,175	Prudential Borrowing	12,484	15,193	2,709
-2,621	Prudential Borrowing (Repayable)	-2,621	-2,621	0
44,588	Total Funding	42,752	42,752	0