

Integrated Finance Monitoring Report for the period ending 31 January 2021

| | |
|------------------------|---|
| To: | Audit & Accounts Committee |
| Meeting Date: | 23 March 2021 |
| From: | Chief Finance Officer |
| Electoral division(s): | All |
| Key decision: | General Purposes Committee |
| Forward Plan ref: | 2021/002 (General Purposes Committee) |
| Outcome: | The Committee will receive information sent to the General Purposes Committee concerning delivery of the business plan, financial position and allocation of resources. |
| Recommendation: | Audit & Accounts Committee is invited to note and comment on the report. |

General Purposes Committee (GPC) was recommended to:

- a) Note the £0.277m additional contributions for Local Highways Improvements as set out in section 6.6;
- b) Note the £0.670m additional contributions for Highways Maintenance schemes as set out in section 6.6;
- c) Note the additional £1.3m capital grants and contributions due to be received by Connecting Cambridgeshire, £240k in 2020/21 and £1,060k in 2021/22, as set out in section 6.7;
- d) Approve additional prudential borrowing of £448k in 2020/21 and £480k in 2021/22 (total £928k budget) for the Alconbury Civic Hub Solar Carports scheme, as set out in section 6.8;
- e) Approve additional prudential borrowing of £3.145m in 2021/22 for Schools Low Carbon Heating Investments at Comberton Village College and The Galfrid Primary school, as set out in section 6.9;
- f) Approve amendment to the capital budget to facilitate incorporation of a company limited by shares, wholly owned by the County Council, for the Swaffham Prior Community Heat project, as set out in section 6.10;
- g) Note the intention to invest for treasury management purposes into collective Infrastructure Funds, subject to endorsement by the C&I Committee in March, as set out in section 7.7; and
- h) Note the £0.25m additional capital grant funding for the Girton to Oakington Cycling scheme, previously recommended in the December 2020 report, as set out in Appendix 3.

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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 -£4.9m (-1.2%) forecast year end variance, however there is major uncertainty about pandemic impact in the final quarter of the year Green | <p>This is a £0.345m increase in the revenue underspend since last month's forecast.</p> <p>Forecast use of grant for Covid-19 pressures has increased by £0.6m.</p> <p>There is an £11.3m decrease in the forecast capital year-end variance compared to last month.</p> | Capital programme forecast outturn -£28.3m (-13.9%) forecast year end variance Green |
|---|---|---|

Number of service users supported by key care budgets

| Older people aged 65+ receiving long term services | Jan-21 | May-20 | Trend since May 20 |
|---|---------------|---------------|---------------------------|
| Nursing | 500 | 472 | Increasing |
| Residential | 892 | 898 | Increasing |
| Community | 1,869 | 1,861 | Stayed the same |

| Adults aged 18+ receiving long term services | Jan-21 | May-20 | Trend since May 20 |
|---|---------------|---------------|---------------------------|
| Nursing | 73 | 72 | Stayed the same |
| Residential | 353 | 351 | Stayed the same |
| Community | 2,403 | 2,360 | Increasing |

| Children open to social care | Jan-21 | Apr-20 | Trend since Apr 20 |
|-------------------------------------|---------------|---------------|---------------------------|
| Children in Care | 670 | 730 | Decreasing |
| Child Protection | 423 | 324 | Increasing |

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 underspend of -£4.9m. The pressures are largely within People & Communities (P&C) (+£7.7m) and Commercial & Investment (C&I) (+£2.9m). These are offset by underspends in Funding

Items (-£12.5m), Corporate Services (-£1.7m), CS Financing (-£0.9m) and Place & Economy (P&E) (-£0.3m). See section 3 for details.

- The Capital Programme is forecasting a year-end underspend of -£28.3m at year-end. This includes use of the capital programme variations budget. See section 6 for details.

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 | Forecast Variance (Dec) £000 | Service | Current Budget for 2020/21 £000 | Actual (Jan) £000 | Forecast Variance (Jan) £000 | Forecast Variance (Jan) % | Overall Status | DoT | Covid-19 Financial Impact £000 | Lost Sales, Fees & Charges Compensation | Non Covid-19 Financial Impact £000 |
|---|------------------------------|------------------------------------|---------------------------------|-------------------|------------------------------|---------------------------|----------------|-----|--------------------------------|---|------------------------------------|
| 56,470 | -516 | Place & Economy | 56,443 | 46,637 | -323 | -0.6% | Green | ↓ | 4,853 | -2,884 | -2,292 |
| 275,096 | 7,640 | People & Communities | 275,592 | 209,722 | 7,656 | 2.8% | Red | ↓ | 15,518 | -2,762 | -5,100 |
| 0 | 0 | Public Health | 0 | -14,479 | 0 | - | Green | ↓ | 157 | 0 | -157 |
| 29,440 | -2,159 | Corporate Services | 34,769 | 31,512 | -1,724 | -5.0% | Amber | ↓ | 1,567 | -12 | -3,279 |
| -9,277 | 2,605 | Commercial & Investment | -9,159 | -4,292 | 2,940 | - | Red | ↓ | 2,883 | -40 | 97 |
| 29,570 | -890 | CS Financing | 29,570 | 12,285 | -890 | -3.0% | Green | ↔ | 0 | 0 | -890 |
| 381,299 | 6,680 | Service Net Spending | 387,216 | 281,385 | 7,660 | 2.0% | Red | ↓ | 24,978 | -5,698 | -11,620 |
| 16,844 | -11,800 | Funding Items | 16,844 | 7,827 | -12,567 | - | Green | ↑ | -12,499 | 0 | -68 |
| 398,143 | -5,120 | Subtotal Net Spending | 404,060 | 289,212 | -4,907 | -1.2% | Green | ↓ | 12,479 | -5,698 | -11,689 |
| 6,286 | 557 | Memorandum items: LGSS Operational | 97 | 1,088 | 0 | - | Green | ↑ | 0 | 0 | 0 |
| | -4,563 | Grand Total Net Spending | 404,157 | 290,300 | -4,907 | -1.2% | Green | ↑ | 12,479 | -5,698 | -11,689 |
| 148,989 | | Schools | 148,989 | | | | | | | | |
| 553,418 | | Total Spending 2021/21 | 553,146 | | | | | | | | |

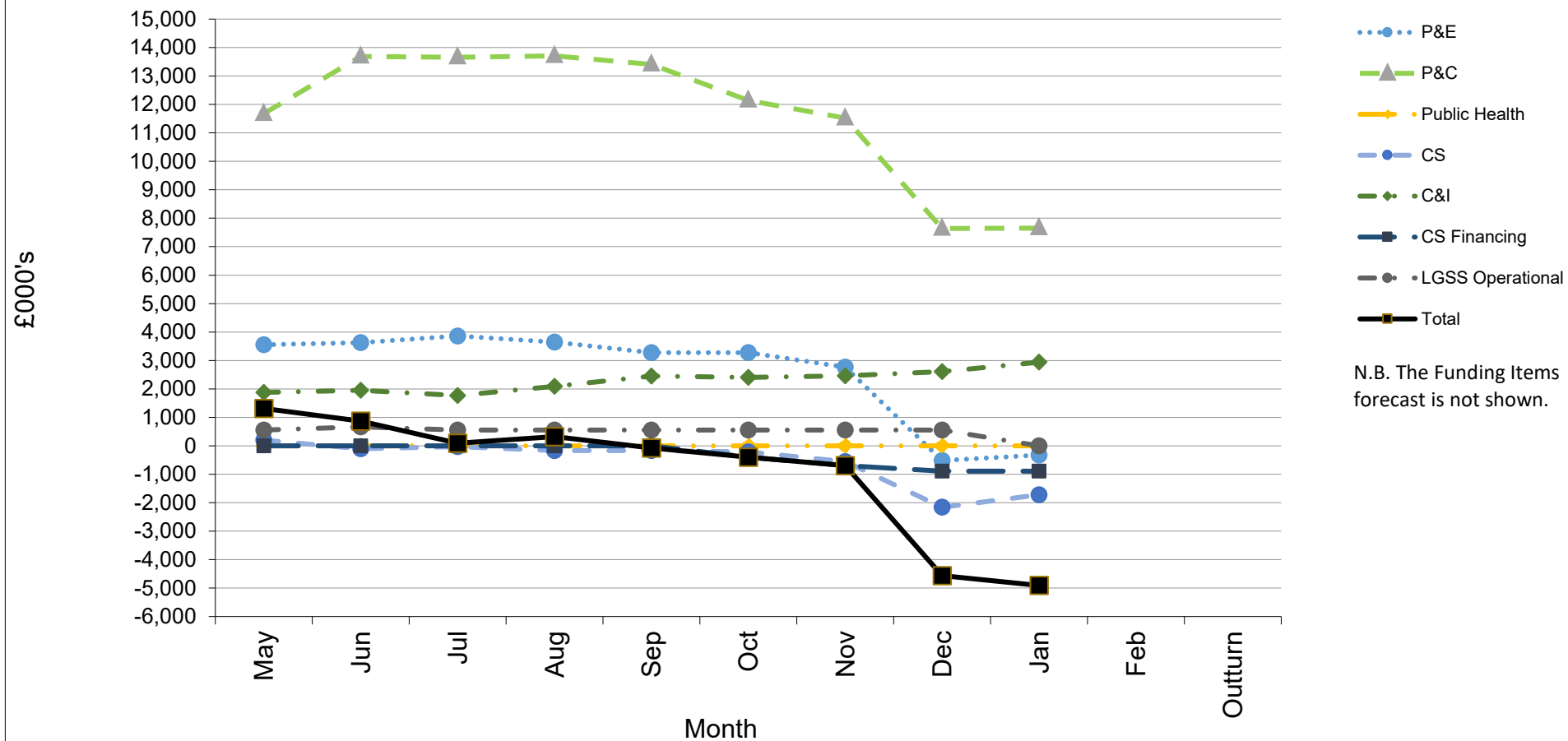
¹ The budget figures in this table are net.

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 £26.4m from ring-fenced public health grant, £6.8m from the Contain Outbreak Management Fund and £2.5m from Test and Trace Support Grant, which make up its gross budget.

⁴ The 'Funding Items' budget comprises the £9.0m Combined Authority Levy, the £416k Flood Authority Levy and £7.4m 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 2020/21



3.1.1 In addition to the County Council forecast shown above for management accounting purposes, the Council is also monitoring and estimating the full potential financial consequences of the pandemic through an additional and enhanced process. The latest position as at 12 March is shown below:

| £000 | Sum of Gross uppe | Column L | | | | | | | | | | | | | |
|---------|--------------------|-------------------|-----------------|----------------|-------------------|---------------|----------------|----------------|---------------|-------------|---------------|---------------|----------------|---------------|---------------|
| Apr-Feb | Row Labels | Ring Fenced Grant | New Commitments | Income forgone | Savings Shortfall | Total | MHCLG | NHS | DSG | PCC | T&T | COMF | Other | SFC | Net total |
| 31,137 | Adults | | 32,975 | 404 | 4,892 | 38,271 | | -10,733 | | -218 | | | -14,252 | | 13,068 |
| 2,427 | C&I | | 207 | 2,203 | 374 | 2,784 | | | | | | | | | 2,784 |
| 4,709 | Communities | | 4,427 | 998 | | 5,425 | | | | -148 | | -50 | -2,624 | | 2,603 |
| 7,531 | CYP | 1,916 | 3,382 | 3,297 | 1,220 | 9,814 | | | -1,916 | -36 | -75 | | -1,042 | | 6,745 |
| 1,428 | GPC | | 1,535 | 542 | 650 | 2,727 | | | | -271 | -91 | | | | 2,365 |
| 4,670 | Health | | 11,940 | | 17 | 11,957 | | | | | -2,327 | -9,450 | 0 | | 180 |
| 1,457 | E&S | | 975 | 556 | | 1,531 | | | | | | | | | 1,531 |
| 4,935 | H&T | | 4,187 | 3,430 | 475 | 8,092 | | | | | | | -2,142 | | 5,950 |
| | Total | 1,916 | 59,628 | 11,430 | 7,628 | 80,602 | | | | | | | | | |
| | | | | | | | -34,893 | | | | | | | -5,229 | -40,122 |
| 58,294 | GRAND TOTAL | 1,916 | 59,628 | 11,430 | 7,628 | 80,602 | -34,893 | -10,733 | -1,916 | -673 | -2,493 | -9,500 | -20,060 | -5,229 | -4,895 |

Key to abbreviations

| | |
|-------|---|
| MHCLG | – Ministry of Housing, Communities & Local Government |
| DSG | – Dedicated Schools Grant |
| PCC | – Peterborough City Council |
| T&T | – Test & Trace |
| SFC | – Sales, Fees and Charges |
| C&I | – Commercial & Investment |
| CYP | – Children and Young People |
| GPC | – General Purposes Committee |
| E&S | – Environment & Sustainability |
| H&T | – Highways & Transport |
| COMF | – Contain Outbreak Management Fund |

Other funding includes the Infection Control Grant, Transport funding from the Combined Authority, and grants from DEFRA and DWP.

- 3.1.2 This method of estimating the financial impact on the Council differs from the overall forecast shown on a management accounting basis. The approach remains that GPC continues to hold the MHCLG unringfenced funding centrally to offset a variety of risks across different departments of the Council. Two recent developments have led to short term improvements in the Council's financial position. Firstly, the MHCLG has assessed all of the Council's claims to date for lost sales, fees and charges compensation as payable, and these amounts have now been fully reflected in forecasts. Secondly, the additional restrictions, especially the November and 2021 lockdowns mean that the future increases in demand and recovery costs of the pandemic have been delayed into next financial year and beyond. These are the major reasons for the overall in-year underspend position reported in section 3.1.
- 3.1.3 General Purposes Committee has earmarked the unringfenced funding received for the purposes of responding to the pandemic and it has been acknowledged through the business planning process that a budget reset is likely to be needed in the Summer given the additional uncertainties this year. The Council continues to face extensive and significant risks related to its budgetary position, meaning that the improving short term financial position can contribute to mitigate some of the longer term pressures likely to arise from:
- demand impacts resulting from the pandemic, noting the additional uncertainty in budget setting going into the new year
 - future winter pressures and the longer term impact on the health and care economy, including NHS operational pressures and long term health conditions, provider (care home) and workforce sustainability as well as increased frailty of clients and seasonal peaks.
 - the local government pay claim submitted by the Unions to Local Government Employers is significantly in excess of the restricted budgetary provision that the Council has made through budgeting (derived from the nationally announced public sector "freeze").
 - the risk to local taxation levels cannot be fully quantified until the economic impacts of the pandemic are clearer alongside the interventions and support from government recently announced
 - there is expected to be an increase in the doubtful debt provision required by the Council as a result of increasing amounts owed to the Council and delayed collection, also connected to worsening personal and business finances owing to the economic climate.

3.2 Key exceptions this month are identified below.

3.2.1 Place & Economy:

-£0.323m (-0.6%) underspend is forecast at year-end. There are no exceptions to report this month; for full and previously reported details, see the [P&E Finance Monitoring Report](#).

3.2.2 People & Communities:

+£7.656m (+2.8%) pressure is forecast at year-end.

- Strategic Management - Adults

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +7.995 | (+129%) |

A +£7.995m pressure is forecast. This is an increase of £1.233m on the position previously reported last month. This reflects the assumption that a portion of funding will need to be earmarked to meet the unpredictable rises in care costs over the medium term.

- Learning Disability Partnership (LDP)

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +1.696 | (+3%) |

A £1.696m pressure is forecast. This is an increase of £0.489m on the position previously reported in September, of which £0.361m relates to a change since last month. The increase is primarily due to the expectation that negotiated provider uplifts this year will exceed available budget, and there is also a reduction in client contributions below what was budgeted, as a small number of service users with large care packages who were previously assessed to pay the full cost of their care have revised financial assessments.

- Older People's Services

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -2.000 | (-4%) |

A -£2.000m underspend is forecast. This is a decrease of £2.124m on the pressure position previously reported last month. The forecast has been reducing since the autumn as ongoing care costs have been finalised for people discharged from hospital before September being lower than originally expected. A prudent approach was taken in forecasting for the return of service users with assessed social care need to Council funding streams following the end of health funding. However, the financial impact of ongoing provision of care to this cohort has been lower than originally anticipated due to a proportion of clients not requiring long-term bed-based placements and a reassessment of the income due from clients contributing towards the cost of their care.

Although the impact of the pandemic in relation to short-term demand and the availability of alternative funding streams have resulted in the reported in-year underspend, there remains considerable risk around the impact it will have on longer-term demand and the pressures that may emerge over the next few years. We know that there is a growing number of people who have survived Covid but have been left with significant needs that we will need to meet.

- Integrated Community Equipment Service

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +1.248 | (+116%) |

A +£1.248m pressure is forecast, which is an increase of £0.428m on the position previously reported last month. This increase is primarily due to the decision not capitalise a further £0.4m of equipment spend. At this point, over the medium term the cost of borrowing exceeds the revenue saving from capitalisation so it is prudent to not capitalise £1.3m of eligible equipment spend in 2020/21.

- Strategic Management - Children & Safeguarding

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -1.000 | (-29%) |

A -£1.000m underspend is forecast. This is an increase of -£0.400m on the underspend position previously reported in October, of which -£0.200m relates to a change since last month. This increased underspend consists of a further -£200k due to a combination of posts becoming vacant and recruitment to vacancies taking longer than anticipated in the current climate, and an additional -£200k of unapplied social care grant.

- Adoption

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.660 | (-11%) |

A -£0.660m underspend is forecast. *[Please note that the underspend has been being reported by P&C since August but has been omitted from this Integrated report in error.]* The underspend is an increase of -£0.275m on the position reported by P&C in August (-£0.385m) and a decrease of £0.090m on the position reported in P&C in October (-£0.750m). During the 2020/21 financial year, the service has a high number of young people in care turning 18 years old and for the majority of children this will see the allowances paid to their carers ceasing. The service review on this area of activity to ensure allowances received by carers are in line with children's needs and family circumstances has now been completed and as a result additional savings identified.

- SEND Specialist Services (0 - 25 years)

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +12.814 | (+19%) |

An £12.814m pressure is forecast. This is an increase of £1.221m on the position previously reported in October and relates in full to a change since last month. Based on current available funding levels compared 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 underlying in-year pressure on the High Needs Block element of the Dedicated Schools Grant (DSG) funded budgets is estimated to be in the region of £12.5m for 2020/21. This includes savings in relation to funding devolved to secondary schools through the Behaviour and Attendance Improvement Partnerships (BAIP's) implemented from September and savings as a result of a number of high cost placements. Due to Covid-19 a number of the remaining savings initiatives have been delayed and as such savings will not be realised until next year; however this may also be at risk as we are predicting increased need post lockdown and children returning to school.

- **Financing DSG**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -12.265 | (-18%) |

A -£12.265m required contribution from the Dedicated Schools Grant (DSG) is forecast. This is an increase of £0.979m on the position previously reported in October, of which £0.972m relates to a change since last month. 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 £69.3m is funded by the ring-fenced Dedicated Schools Grant. Pressures on SEND Financing (£12.74m); SEN Placements (£1.52m); Out of School Tuition (£0.18m) and savings within SEND Specialist Services (-£0.87m); High Needs Top Up Funding (-£0.33m); Funding to Special Schools and Units (-£0.33m); Alternative Provision and Inclusion (-£0.29m); 0-19 Organisation & Planning (-£0.20m) and Home to School Transport – Special (-£0.15m) will be carried forward as a deficit on the DSG. The final DSG balance brought forward from 2019/20 was a deficit of £16.6m.

- A combination of more minor variances sum with the above to lead to an overall forecast outturn of +£7.656m. For full and previously reported details, see the [P&C Finance Monitoring Report](#).

3.2.3 Public Health:

A balanced budget is forecast for year-end.

- **Sexual Health & Contraception**

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.356 | (-7%) |

A -£0.356m underspend is forecast, of which -£0.224m relates to a change since last month. This service has a small Covid-related pressure due to an inability to access funding from Sexual and Reproductive Health Procurement assigned to the new Sexual Health Prevention Services until April 1 2021. This is more than offset by activity on prescribed testing being lower than the level budgeted for. Over the Covid period, we have paid commissioned providers based on 2019/20 activity levels to provide some

certainty; without this arrangement spend would likely have been considerably lower and presented a sustainability problem to providers. Budgets for this service were set based on an assumed higher level of activity that has been impacted by Covid. At the end of quarter 3, the activity has continued to be lower than expected, and so the forecast underspend has increased.

- A combination of more minor variances sum with the above to lead to an overall balanced budget forecast; the -£1,439k 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 and previously reported details, see the [PH Finance Monitoring Report](#).

3.2.4 Corporate Services:

-£1.724m (-5.0%) underspend is forecast for year-end.

- Customer Services

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.301 | (-15%) |

A £0.301m underspend is forecast. The Children's Social care funding was being negotiated in September and there have been difficulties associated with recruiting to Advisor posts whilst the service is being delivered virtually, which has resulted in staff vacancies leading to savings in payroll. Most recently, all vacancies have now been recruited to with a start date of February 2021. In addition, there have been decreased costs in Blue Badge work and additional income received from Waste management contributing to savings. There has also been an increase of £60k in the underspend forecast since last month due to confirmed additional income from the CCC Children's team.

- Demography Reserve

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| -0.322 | (-100%) |

A -£0.322m underspend is forecast. This is because Covid-19 related demand pressures are expected to be fully funded by Government grants and underlying demand and demography is in line with business plan forecasts so the additional Demography Reserve budget is not required.

- Within corporate services, there is budgetary provision for the costs of an external accountancy firm to conclude an internal audit investigation which reported to the Audit & Accounts Committee in February. These costs amount to £68k.
- A combination of more minor variances sum with the above to lead to an overall forecast outturn of -1.724m. For full and previously reported details, see the [CS & LGSS Finance Monitoring Report](#).

3.2.5 CS Financing:

-£0.890m (-3.0%) underspend is forecast for year-end. There are no exceptions to report this month; for full and previously reported details, see the [CS & LGSS Finance Monitoring Report](#).

3.2.6 Commercial & Investment:

+£2.940m (-%) pressure is forecast for year-end.

- Facilities Management

| Outturn Variance £m | Outturn Variance % |
|--------------------------------|-------------------------------|
| +0.320 | (+5%) |

A £0.320m pressure is forecast. This is mainly due to the following:

- The 2020/21 revenue budget for the Alconbury Weald Civic Hub is £175k. Based on the expected completion date for the building (Spring 2021), this budget is not required during 2020/21, therefore creating a -£175k underspend.
 - The Shire Hall Car Park income budget is forecasting to underachieve by £90k in 2020/21. This is based on not charging for the car park for 3 months, and less income being received now charging has recommenced.
 - Buildings maintenance has continued with costly repairs needed for various properties; however, we have seen a saving on utility bills & general costs due to the temporary closure of buildings, £350k
 - Lease Car Vehicle Costs of £55k, contract costs that cannot be recovered due to Covid-19 restrictions on staff travel.
- A combination of more minor variances sum with the above to lead to an overall forecast outturn of +2.836m. For full and previously reported details, see the [C&I Finance Monitoring Report](#).

3.2.7 Funding Items:

-£12.567m underspend is forecast for year-end. £12.499m relates to forecast usage of the unbudgeted Covid-19 support grant from MHCLG in relation to forecast pressures as a result of the Covid-19 pandemic. The amount of Covid-19 grant identified as required this financial year has increased by £0.6m since the previous report last month. GPC has earmarked the amounts for responding to the pandemic and unused amounts at year-end will remain earmarked in reserves for this purpose, taking account of the significant pressures included within the 2021-26 business plan.

3.2.8 LGSS Operational:

A balanced budget is forecast for year-end. (The previously reported £557k pressure as a result of the shortfall on the £919k savings target set for LGSS for 2019/20 has now been transferred to Corporate Services as part of the LGSS repatriation. The previously reported -£557k underspend on the Central Services and Organisation-Wide Risks budget within Corporate Services offsets the pressure.) There are no exceptions to report this month; for full and previously reported details, see the [CS & LGSS Finance Monitoring Report](#).

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

4. Savings Tracker

- 4.1 The “Savings Tracker” report is a tool for summarising delivery of savings. Within the tracker the forecast is shown against the original saving approved as part of the 2020-21 Business Planning process. Currently, the Council is on track to deliver £9.1m of savings against its original plan. Blue rated savings total £0.3m, exceeding the target on those initiatives. Green rated savings total £7.8m. The Savings Tracker as at the end of quarter 3 is included as [Appendix 4](#) to this report. It is also important to note the relationship with the reported position within this report. As pressures arise in-year, further mitigation and/or additional savings will be required to deliver a balanced position.

A summary of Business Plan savings achieved in previous years as per the savings tracker is shown below for comparison:

| Financial Year | Business Plan Original Savings £m | Savings Delivered £m | Total Variance £m |
|----------------|-----------------------------------|----------------------|-------------------|
| 2016-17 | 43.4 | 35.5 | 7.9 |
| 2017-18 | 33.4 | 27.1 | 6.3 |
| 2018-19 | 38.3 | 27.8 | 10.5 |
| 2019-20 | 15.8 | 13.2 | 2.6 |
| TOTAL | 130.9 | 103.6 | 27.3 |

- 4.2 A summary of 2020-21 Business Plan savings by RAG rating is shown below:

| RAG Status | Number of Savings | Total Original Savings £000 | Total Variance £000 | RAG Status | Number of Savings | Total Original Savings £000 | Total Variance £000 | RAG Status | Number of Savings | Total Original Savings £000 | Total Variance £000 | RAG Status | Number of Savings | Total Original Savings £000 | Total Variance £000 | RAG Status | Number of Savings | Total Original Savings £000 | Total Variance £000 | Total Original Savings | Total Variance |
|------------|-------------------|-----------------------------|---------------------|------------|-------------------|-----------------------------|---------------------|------------|-------------------|-----------------------------|---------------------|------------|-------------------|-----------------------------|---------------------|------------|-------------------|-----------------------------|---------------------|------------------------|----------------|
| Blue | 1 | -250 | -20 | Green | 27 | -7,813 | 0 | Amber | 3 | -620 | 253 | Red | 2 | -5,200 | 4,577 | Black | 7 | -2,046 | 2,046 | -15,929 | 6,856 |

5. Key Activity Data

- 5.1 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 Finance Monitoring Report](#) (section 5).

6. Capital Programme

6.1 Capital financial performance

A summary of capital financial performance is shown below:

| Original 2020/21 Budget as per Business Plan £000 | Forecast Variance - Outturn (Dec) £000 | Service | Revised Budget for 2020/21 £000 | Actual-Year to Date (Jan) £000 | Forecast Variance - Outturn (Jan) £000 | Forecast Variance - Outturn (Jan) % | Total Scheme Revised Budget (Jan) £000 | Total Scheme Forecast Variance (Jan) £000 |
|---|--|-----------------------|---------------------------------|--------------------------------|--|-------------------------------------|--|---|
| 29,051 | - | P&E | 60,191 | 29,528 | - | 0.0% | 433,031 | - |
| 61,817 | -61 | P&C | 50,754 | 35,657 | -670 | -1.3% | 574,180 | -2,950 |
| 11,006 | -2,240 | Corporate Services | 16,134 | 3,786 | -2,940 | -18.2% | 74,043 | -1,336 |
| 74,569 | -14,712 | C&I | 76,906 | 38,660 | -24,703 | -32.1% | 434,146 | -11,413 |
| - | - | Outturn adjustment | - | - | - | - | - | - |
| 176,443 | -17,014 | Total Spending | 203,986 | 107,632 | -28,314 | -13.9% | 1,515,400 | -15,699 |

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 6.2.
2. The reported P&E capital figures do not include Greater Cambridge Partnership, which has a budget for 2020/21 of £38.0m and is currently forecasting an in-year underspend of -£11.1m 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.

6.2 2020-21 capital programme variations budgets

6.2.1 A summary of the use of the 2020-21 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 re-phasing exceeds this budget.

| Service | Capital Programme Variations Budget £000 | Forecast Variance - Outturn (Jan) £000 | Capital Programme Variations Budget Used £000 | Capital Programme Variations Budget Used % | Revised Forecast Variance - Outturn (Jan) £000 |
|-----------------------|--|--|---|--|--|
| P&E | -12,043 | -7,327 | 7,327 | 60.84% | 0 |
| P&C | -6,523 | -7,193 | 6,523 | 100.00% | -670 |
| CS | -4,010 | -6,950 | 4,010 | 100.00% | -2,940 |
| C&I | -17,625 | -42,328 | 17,625 | 100.00% | -24,703 |
| Outturn adjustment | - | - | - | - | - |
| Total Spending | -40,201 | -63,799 | 35,485 | 88.27% | -28,314 |

6.2.2 As at the end of January, C&I, Corporate Services and P&C schemes have exceeded the capital variations budget allocated to them, forecasting in-year underspends of -£24.7m, -£2.9m and -£0.7m respectively. The current overall forecast position is therefore an -£28.3m underspend; the forecast will be updated as the year progresses.

6.3 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.

6.3.1 Place & Economy:

A balanced budget is forecast at year-end. Regarding the Highways capital slippage reported below, for context, the P&E capital programme is built on the assumption that there will be 20% slippage and so there is a capital programme variation budget of -£12m. Unlike the other areas of the Capital Programme in CCC, this full amount of slippage has not occurred to date but the service is still forecasting on target as there is likely to be a small amount of further slippage before year end. Highways are forecasting an in-year underspend of £2,458m which is less than the 20% assumption.

- Safety Schemes - A1303 Swaffham Heath Road Crossroads

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 500 | 30 | -470 | 0 | -470 | 0 | -470 |

An in-year underspend of -£0.5m is forecast. This scheme has been delayed due to land acquisitions. The scheme will be completed in 2021/22.

- Delivering the Transport Strategy Aims- Highway schemes

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 2,501 | 1,011 | -1,490 | 0 | -1,490 | 0 | -1,490 |

An in-year underspend of -£1.5m is forecast. A number of schemes within this area have been delayed and will be completed in 2021/22.

The main schemes are:

- Cambridge Victoria Ave/Maids Causeway – Pedestrian & Cycle Improvements – design and consultation difficulties have delayed delivery on site.
- Cambridge –Oxford Rd/Windsor Rd traffic calming – Consultation delays – revised plan upon public consultation comments. Further consultation to take place.
- Meldreth – Footpath 9 – work being done in conjunction greenway project and land purchase is required.
- Cambridge, new footpath Worts Causeway – delays due to Covid pressures.
- Cambridge, West Road traffic calming – delays due to Covid pressures.
- Godmanchester to Hinchbrook Park – cycle improvements – delays due to Covid pressures.
- Cambridge, Barton Rd/Grantchester St – crossing improvement – delays due to Covid pressures.
- Cambridge, Storeys Way – Traffic control measures and improve cycle route – work currently being done as part of the Emergency Active Travel fund.

- Carriageway Maintenance – Safety fencing renewals

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 740 | 400 | -340 | 0 | -340 | 0 | -340 |

An in-year underspend of -£0.3m is forecast. This is mainly due to the A505 Road Safety audits – we are currently awaiting a response from the Road Safety Audit and the Street Lighting Audit before this project can proceed. Highways will then need to get road space approval from Highways England before the work can commence. This scheme is now expected to straddle this financial year and 2021-22.

- Carriageway Maintenance - Countywide Surface Dressing programme

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 3,696 | 3,416 | -280 | 0 | -280 | 0 | -280 |

An in-year underspend of -£0.3m is forecast. Less surface dressing has taken place this year due to Covid restrictions; additional prep patching (see below) has taken place to ensure a full programme is carried out in 2021-22.

- Carriageway Maintenance – Countywide Prep patching for Surface Dressing programme

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 992 | 1,242 | 250 | 0 | 250 | 0 | 250 |

An in-year pressure of £0.3m is forecast. Less surface dressing (see above) has taken place this year due to Covid restrictions; additional prep patching has taken place to ensure a full programme is carried out in 2021-22.

- Carriageway Maintenance – Whittlesey, Ramsey Road

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 695 | 200 | -495 | 0 | -495 | 0 | -495 |

An in-year underspend of -£0.5m is forecast. This scheme will continue into 2021-22 as the Eastern Highways Alliance Framework contract was not operational until Oct 2020, putting back the schemes being delivered by it.

- Bridge Strengthening – St Ives Flood Arches

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 437 | 100 | -337 | 0 | -337 | 0 | -337 |

An in-year underspend of -£0.3m is forecast. There was a delayed start due to Covid restrictions, and heritage approvals from English Heritage and Huntingdonshire District Council are awaited. £500k has been allocated for this scheme to be completed in 2021-22.

- Bridge Strengthening – Schemes under £400k

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 2,769 | 3,143 | 374 | 0 | 374 | 0 | 374 |

An in-year pressure of £0.4m is forecast. Additional work has been undertaken this year (accelerated spend) to utilise the in-year shortfall in spend for the St Ives Flood Arches (see above).

- £90m Highway maintenance – B1050 Willingham, Shelford Road

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 839 | 517 | -322 | 0 | -322 | -250 | -72 |

An in-year underspend of -£0.3m is forecast. The scope of the work has been reduced by £250k to compensate for funding required for the B1044 Huntingdon scheme (see below under £90m Highway Maintenance – Other schemes).

- £90m Highway maintenance – B1382 Prickwillow, Pudney Hill Road

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 900 | 0 | -900 | 0 | -900 | 0 | -900 |

An in-year underspend of -£0.9m is forecast. This scheme will begin in 2021-22 as the Eastern Highways Alliance Framework contract was not operational until Oct 2020, putting back the schemes being delivered by it. The scheme will start after the University Boat Race, which is due to take place in early April.

- £90m Highway Maintenance – Other schemes

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 3,062 | 3,460 | 398 | -20 | 418 | 0 | 398 |

An in-year pressure of £0.4m is forecast. Underspends on other £90m schemes (e.g. the B1050 Willingham, Shelford Road scheme reported above) are being used to fund pressures on these schemes. This includes the B1044 Huntingdon, Stukeley Road, Ermine Street scheme.

- Pothole Funding – A1198 Caxton / Papworth / Hilton

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 890 | 600 | -290 | 0 | -290 | 0 | -290 |

An in-year underspend of -£0.3m is forecast. Work on this scheme is expected to come in cheaper than originally budgeted. The spare funding will be utilised to fund pressures on other pothole schemes (see below).

- Pothole Funding- other schemes

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 810 | 1,185 | 375 | 0 | 375 | 0 | 375 |

An in-year pressure of £0.4m is forecast. Increased costs are forecast for a number of projects. The pressure will be covered by underspends on other pothole schemes (e.g. see the A1198 Caxton / Papworth / Hilton underspend above) and will be within the allocated grant.

- Pothole Grant Funding- Additional DfT Allocation (surface treatments)

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 4,201 | 2,371 | -1,830 | -1,190 | -640 | 0 | -1,830 |

An in-year underspend of -£1.8m is forecast. This is an increase of -£0.6m on the underspend position previously reported last month. This is primarily due to a further project now being delivered in 2021/22 due to the delay in the new Eastern Highways Alliance Framework contract being operational; the B1093 Manea, Fifty Road – carriageway shaping scheme, £390k.

- P&E Capital Variation

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| -12,043 | -4,716 | 7,327 | 2,795 | 4,532 | 0 | 7,327 |

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 £7.3m underspend is balanced by use of the capital variations budget; the change this month relates primarily to the underspends on Safety schemes, Delivering the Transport Strategy Aims, Carriageway Maintenance, £90m Highway maintenance and Pothole Funding schemes, partially offset by the small net pressure on Bridge Strengthening schemes as reported above, together with more minor variances.

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

6.3.2 People & Communities:

A -£0.7m (-0.1%) in-year underspend is forecast at year-end.

- Basic Need- Primary

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 13,178 | 12,879 | -349 | -170 | -179 | -50 | -299 |

- An in-year underspend of -£0.3m is forecast across Basic Need- Primary schemes. The main schemes included in the variance are the ones outlined below, together with other more minor variances below £250k:

- St Neots, Wintringham Park primary

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 3,900 | 4,350 | 450 | 450 | 0 | 282 | 168 |

There is a forecast pressure of £400k expected due to additional costs incurred by the contractor due to the Covid-19 pandemic. The 2021-22 Business plan will request additional budget of £282 as a result. £168k of the additional costs can be absorbed from expected future savings in contingency budgets.

- St Ives, Eastfield / Westfield primary

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 400 | 50 | -350 | -350 | 0 | 0 | -350 |

Rephasing has been incurred: condition surveys are still being undertaken which will mean that most of the works will occur in 2021-22.

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

6.3.3 Corporate Services:

A -£2.940m (-18.2%) underspend is forecast at year-end.

- Capitalisation of Transformation Team

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 2,182 | 1,200 | -982 | 0 | -982 | -982 | 0 |

An in-year underspend of £1.0m is forecast. The amount of funding required from capital receipts for the Transformation Team in 2020-21 is expected to be £1,200k, a forecast underspend of £982k.

Following a review of capital flexibility regulations, the Council's Section 151 Officer has determined that some staff costs which were forecast to be capitalised should be reallocated as revenue costs. Also, several staff have been redeployed to work on COVID-19 activities which is chargeable to the grant.

This will reduce the capital receipts requirement in 2020-21 by £982k.

- For full and previously reported details, see the [CS & LGSS Finance Monitoring Report](#).

6.3.4 Commercial & Investment:

A -£24.703m (-32.1%) underspend is forecast at year-end.

- Housing Schemes

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 42,300 | 29,414 | -12,886 | -9,800 | -3,086 | 0 | -12,886 |

An in-year underspend of -£12.9m is forecast. This is an increase of £3.1m on the underspend position previously reported in October and relates in full to a change since last month. As a result of positive cashflows into the company, lending to This Land will be lower than originally expected this year. Loans are released according to progress on works and review by the monitoring surveyor. The forecast reflects the schedule of loan funding advanced to date, as well as assumptions around timing of loans to be issued for the next phase. This will reduce the borrowing requirement in year by £12.4m and the capital receipts requirement by £0.4m.

- North Angle Solar Farm

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 5,014 | 974 | -4,040 | 0 | -4,040 | 0 | -4,040 |

An in-year underspend of -4.0m is forecast. The planning timetable for the North Angle project has been revised due to additional planning requirements and the incorporation of some design changes, which has resulted in a minor delay to the construction timetable. Pre-mobilisation works, including road reinforcement, were expected to take place during the current financial year but will now occur in early 2021-22.

- Building Maintenance

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 1,042 | 583 | -459 | -0 | -459 | - | -459 |

An in-year underspend of -£0.5m is forecast. The building work expected for March Community Centre, Huntingdon Youth Centre, Butts Grove and Yaxley has been delayed. The work required will be re-assessed in 2021-22.

- Decarbonisation Fund

| Revised Budget for 2020/21 £'000 | Forecast Spend - Outturn (Jan) £'000 | Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 | Breakdown of Variance: Underspend/ pressure £'000 | Breakdown of Variance : Rephasing £'000 |
|----------------------------------|--------------------------------------|---|---------------------------------|----------------|---|---|
| 4,500 | 1,183 | -3,317 | -944 | -2,373 | 0 | -3,317 |

An in-year underspend of -£3.3m is forecast. This is an increase of -£2.4m on the underspend position previously reported in November and relates in full to a change since last month. There are 13 projects expected to complete in this phase. The revised forecast is based on the cost of the work that is due to take place this financial year.

- For full and previously reported details, see the [C&I Finance Monitoring Report](#).

6.4 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:

6.4.1 Place & Economy:

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

6.4.2 People & Communities:

A -£3.0m (-0.5%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details, see the [P&C Finance Monitoring Report](#).

6.4.3 Corporate Services:

A -£1.336m (-1.8%) total scheme underspend is forecast.

- Capitalisation of Transformation Team

| Total Scheme Revised Budget £'000 | Total Scheme Forecast Spend - Outturn (Jan) £'000 | Total Scheme Forecast Spend - Outturn Variance (Jan) £'000 | Variance Last Month (Dec) £'000 | Movement £'000 |
|--------------------------------------|--|---|------------------------------------|-------------------|
| 9,064 | 8,082 | -982 | - | -982 |

A total scheme underspend of -£1.0m is forecast on the Capitalisation of Transformation Team for the reasons given earlier in section 6.3.3.

- For full and previously reported details, see the [CS & LGSS Finance Monitoring Report](#).

6.4.4 Commercial & Investment:

An -£11.413m (-2.6%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details, see the [C&I Finance Monitoring Report](#).

6.5 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 | 17.8 | - | 5.2 | 3.6 | 26.6 | 25.0 | -1.6 |
| Basic Need Grant | 20.6 | - | - | - | 20.6 | 20.6 | - |
| Capital Maintenance Grant | 3.9 | - | - | 1.2 | 5.1 | 5.1 | - |
| Devolved Formula Capital | 0.8 | 1.4 | - | -0.0 | 2.2 | 2.2 | - |
| Specific Grants | 9.0 | 0.1 | 2.7 | 5.2 | 17.1 | 20.4 | 3.4 |
| S106 Contributions & Community Infrastructure Levy | 8.5 | 2.7 | -2.9 | 7.0 | 15.4 | 15.2 | -0.1 |
| Capital Receipts | 7.3 | 11.3 | 0.0 | -5.1 | 13.5 | 3.5 | -10.0 |
| Other Contributions | 11.4 | 0.0 | 1.7 | 8.7 | 21.8 | 21.2 | -0.7 |
| Revenue Contributions | - | - | - | - | - | - | - |
| Prudential Borrowing | 97.1 | 46.0 | -59.7 | -1.8 | 81.7 | 62.4 | -19.3 |
| TOTAL | 176.4 | 61.6 | -52.9 | 18.9 | 204.0 | 175.7 | -28.3 |

¹ Reflects the difference between the anticipated 2019/20 year end position used at the time of building the initial Capital Programme budget, as incorporated within the 2020/21 Business Plan, and the actual 2019/20 year end position.

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

| Funding | Service | Amount (£m) | Reason for Change |
|--|---------|-------------|--|
| Additional/ Reduction in Funding (Other contributions) | P&E | £0.3 | Local Highways Improvements: £277k additional contributions are anticipated from third parties compared to the original budget. General Purposes Committee is asked to note the £0.277m additional contributions for Local Highways Improvements as above. |
| Additional/ Reduction in Funding (Other contributions) | P&E | £0.7 | Highways Maintenance (£90m) schemes under £500k: £670k contributions are anticipated from Network Rail in relation to Abbots Ripton Station Road. General Purposes Committee is asked to note the £0.670m additional contributions for Highways Maintenance schemes as above. |

6.7 Connecting Cambridgeshire's Digital Technology Grants for Business scheme

Connecting Cambridgeshire has secured over £1million funding from the European Regional Development Fund (ERDF) and Cambridgeshire & Peterborough Combined Authority (CPCA) to support the growth and resilience of small and medium-sized enterprises (SMEs) in Cambridgeshire and Peterborough. The Digital Technology Grants for Business scheme aims to increase the number of local SMEs making productive use of digital technologies to boost their business - by helping them to invest in digital equipment, systems and support. The scheme will run from February 2021 until the end of August 2021. SMEs in Cambridgeshire and Peterborough with plans or ideas to grow, improve or sustain their business using digital technology can now apply for a grant of between £2,000 and £10,000 to cover up to 80% of their total project costs.

Connecting Cambridgeshire is due to receive £240k capital grants and contributions in 2020/21 and £1,060k in 2021/22. In addition, revenue funding of £34k is due in 2020/21 and £75k in 2021/22.

General Purposes Committee is asked to note the additional £1.3m capital grants and contributions due to be received by Connecting Cambridgeshire, £240k in 2020/21 and £1,060k in 2021/22.

6.8 Additional prudential borrowing is requested for the Alconbury Civic Hub Solar Carports project. This is a project to improve the carbon footprint of Council's new Civic Hub building in Alconbury Weald through installing a solar canopy over the car park that will charge electric vehicles on site and that can be used directly by the building to offset the use of grid electricity. In February 2020 the Commercial & Investment (C&I) committee approved a £200k development budget and in July 2020 the Environment & Sustainability (E&S) committee approved a £248k budget for some time-sensitive foundation works to

align with the Civic Hub construction. Further information can be found in the [C&I paper](#) and the [E&S paper](#). At the March 2021 E&S committee meeting the committee is being asked to agree the investment case for the installation of the solar carports. The E&S committee is also being asked to delegate authority to the Executive Director of P&E and Chief Financial Officer, in consultation with the Chair of the E&S Committee and the Green Investment Advisory Group to sign a contract for the construction and operation of the project conditional on a planning approval and the final business case demonstrating a positive Net Present Value. Further information on the investment can be found in the March 2021 [E&S paper](#). The full business case is for a total budget of £928k across 2020/21 and 2021/22. The scheme will be funded by borrowing; the annual cost of borrowing will start in 2022/23 estimated at £47k, and decreases each year thereafter.

General Purposes Committee is asked to approve additional prudential borrowing of £448k in 2020/21 and £480k in 2021/22 (total £928k budget) for the Alconbury Civic Hub Solar Carports scheme.

- 6.9 Additional prudential borrowing is requested for the Schools Low Carbon Heating Investments at Comberton Village College and The Galfrid Primary school in 2021/22. In May 2020 the Commercial & Investment Committee agreed a development budget for low carbon heating projects at Comberton Village College and The Galfrid Primary School. It was envisaged that these projects would involve the Council installing and operating Ground Source Heat Pumps (GSHPs) at the schools and selling heat to the schools via Heat Supply Agreements. Projects were noted as being dependent on securing Renewable Heat Incentive (RHI) funding via Tariff Guarantees, requiring planning consent, not offering a commercial rate of return, but being of interest due to the substantial carbon savings on offer. Development activity has now reached a point where a decision on whether to invest is required. At the March 2021 E&S committee meeting the committee is being asked to agree the investment case for the Comberton Village College Low Carbon Heat Network and The Galfrid Primary School Ground Source Heat Pump Project. The E&S committee is also being asked to delegate authority to the Executive Director of P&E and Chief Financial Officer, in consultation with the Chair of the E&S Committee and the Green Investment Advisory Group to sign contracts for project construction and operation, and for heat supply to the schools. Further information on the investment can be found in the March 2021 [E&S paper](#). The full cost of the two projects is anticipated to be £3.358m. A further £3.145m is therefore requested above the original £213k approved development budget. The schemes will be funded by borrowing; the annual cost of borrowing will start in 2022/23 estimated at £202k, and decreases each year thereafter.

General Purposes Committee is asked to approve additional prudential borrowing of £3.145m in 2021/22 for Schools Low Carbon Heating Investments at Comberton Village College and The Galfrid Primary school

- 6.10 The Swaffham Prior Community Heat Network (SPCHN) project and investment was agreed in principle by the E & S Committee in January 2021 and the future budget implications reflected in the business plan agreed by Full Council in February 2021. The commercial arrangements for the project were previously agreed by C&I Committee in May 2020. These included the establishment of a special purpose vehicle (SPV) wholly owned by the council. This will be a company limited by shares with a £100 equity investment by the Council at incorporation. The use of an SPV is a requirement for receiving almost £3m of funding from the Heat Networks Investment Project (HNIP). The SPV will play a limited role in the SPCHN, restricted to managing the construction and

maintenance of the pipe network used to provide heat to individual homes. The ownership of the network, all matters relating to the Energy Centre that will produce the heat from ground source and air source heat pumps, and communications with customers will all be done by the Council directly.

To comply with HNIP requirements the SPV needs to be set up before the end of March 2021. The technical arrangements for this are being handled by Sharpe Pritchard LLP, who are the external legal advisors for the SPCHN project.

General Purposes Committee is asked to agree to amend the capital budget to include incorporation of a company limited by shares, wholly owned by the Council, for the Swaffham Prior Community Heat project.

7. Balance Sheet

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

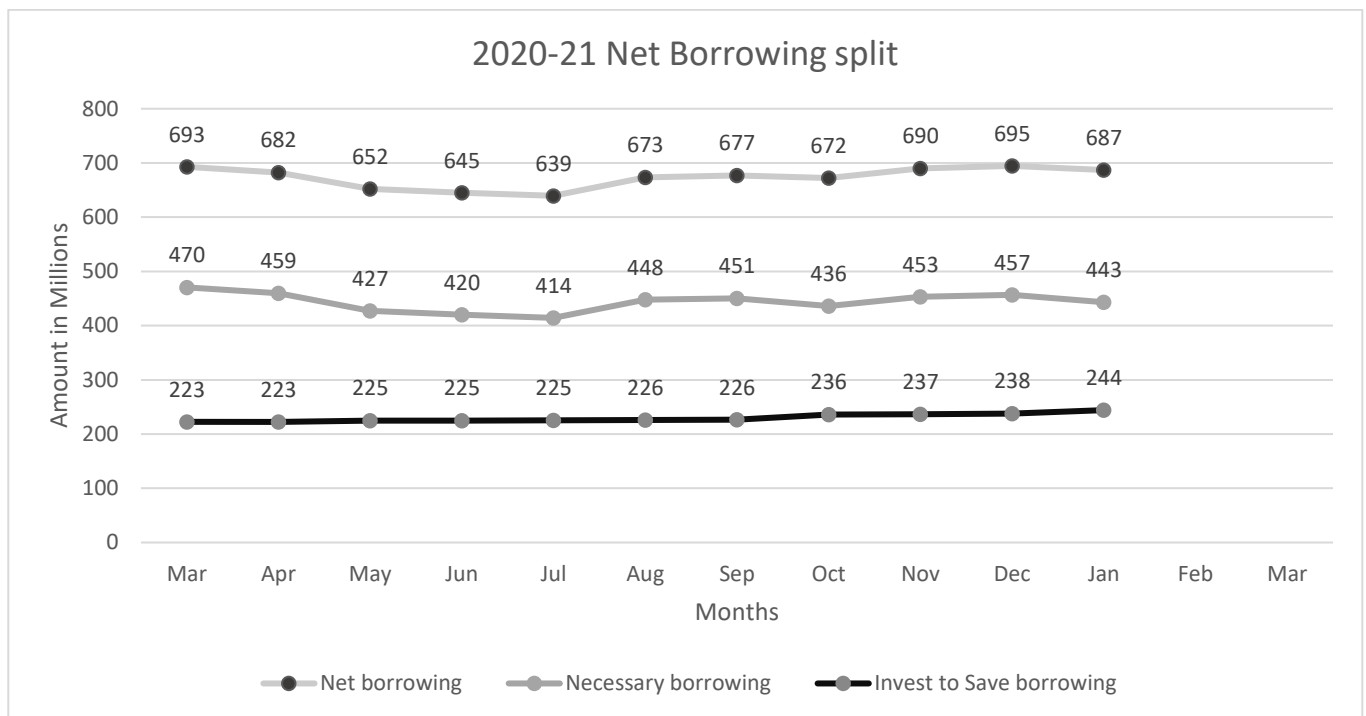
| Measure | Year End Target | Actual as at the end of Jan 2021 |
|--|-----------------|----------------------------------|
| Level of debt outstanding (owed to the council) 91 days +, £m: Adult Social Care | £3.37m | £8.33m |
| Level of debt outstanding (owed to the council) 91 days +, £m: Sundry | £1.71m | £2.48m |
| % of Undisputed Commercial Supplier Invoices Paid Within 30 Days | 95.0% | 97.7% |
| % of Undisputed Commercial Supplier Invoices Paid Within Terms | 85.0% | 81.8% |

7.1.1 These debt figures exclude Cambridgeshire & Peterborough CCG debts as these are considered collectable. The amount of debt owed by Cambridgeshire & Peterborough CCG exceeding one year hold is £5.92m. The overdue amounts primarily relate to funding contributions to nursing care and for aftercare provided under section 117 of the Mental Health Act. The CCG now funds care homes for nursing care directly, rather than via the Council, so this issue relates to historic sums accrued between 2017 and 2019. Individual payments continue to be received. Both the Council and the CCG continue to work together to agree, expedite and reconcile payments for clients eligible for NHS funding. There is a strong focus in both organisations in resolving these issues, with the Chief Finance Officers meeting fortnightly to oversee focus and negotiate an improved position during March 2021.

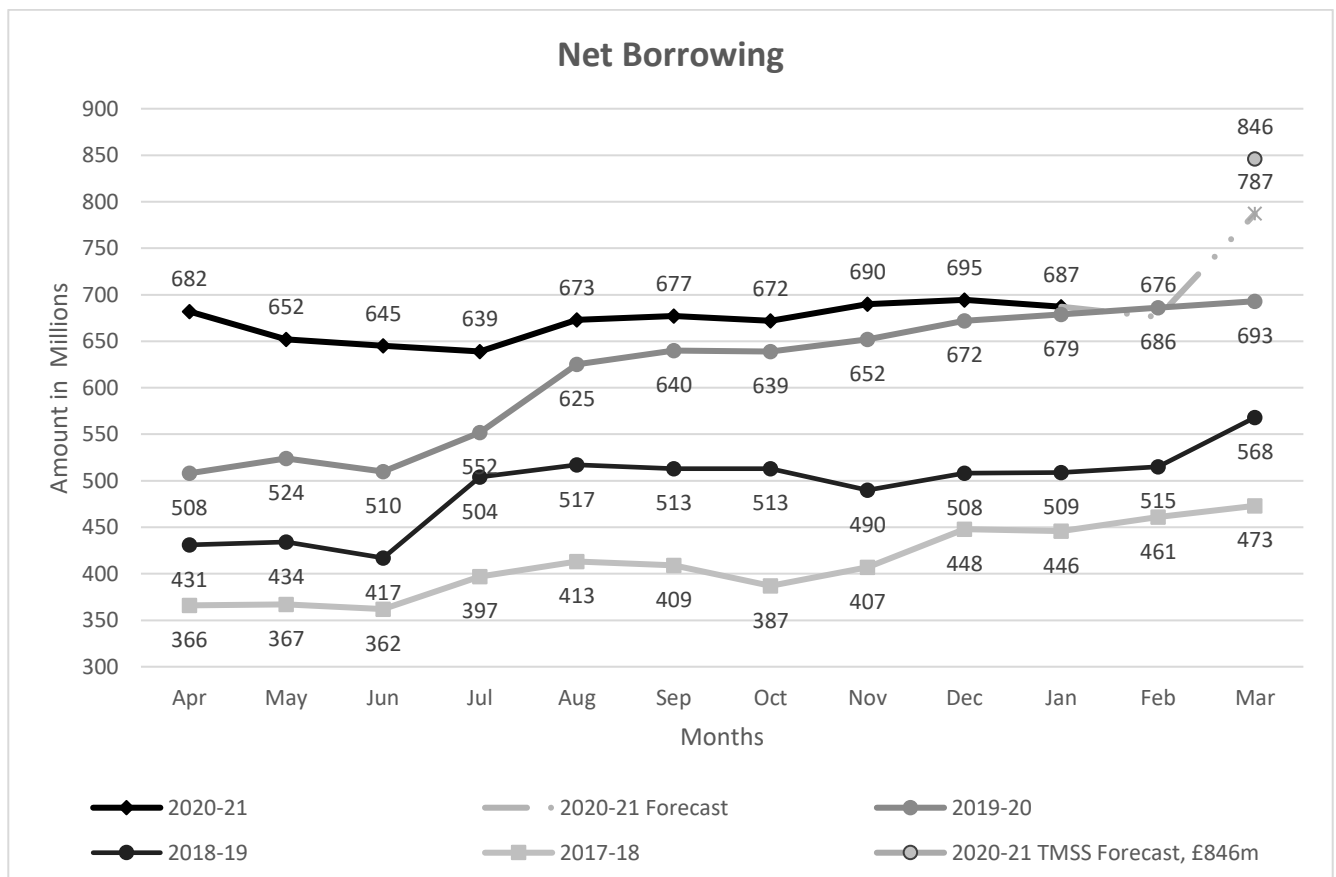
7.1.2 In [January 2021, the Audit & Accounts Committee](#) considered a detailed report on the debt management position, following repatriation of Debt Management from LGSS to direct CCC oversight at the end of 2020. A number of improvements in processes and effectiveness have already been identified and are being implemented. It is also likely that the Council will need to increase its doubtful debt provision, partly as a result of the pandemic's economic impact. Steps are also being taken to prepare for the [briefing space](#) debt respite scheme announced nationally.

7.2 The graph below shows the estimated split of the net borrowing between necessary borrowing and Invest to Save borrowing. Of the gross borrowing in 2020-21, it is

estimated that £244m 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.



7.3 The graph below shows net borrowing (borrowings less investments) on a month-by-month basis and compares the position with the previous financial year. At the end of January 2021, investments held totalled £117.6m (excluding all 3rd party loans) and gross borrowing totalled £804.8m, equating to a net borrowing position of £687.2m.



- 7.4 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 2019-20 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. The 2020-21 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.
- 7.5 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 2020-21 TMSS was set in February 2020, it anticipated that net borrowing would reach £846.0m by the end of this financial year. Based on the 2019-20 outturn position and subsequent revisions to the capital programme, and a further decrease in C&I and CS of £19.4m, the net borrowing is currently predicted to be below this, at £787.0m by the end of this financial year.
- 7.6 From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing (known as internal borrowing). Officers are cognisant of the interest rate risk associated with the focus on short term borrowing within the loan portfolio. Opportunities are being taken to secure longer term loans to shift this profile, particularly now that the additional premium on PWLB borrowing has been reduced.
- 7.7 At the [March meeting of the Commercial & Investment Committee](#), that Committee is invited to endorse an investment in the region of £22m in Infrastructure Funds for the purposes of treasury management. This stems from an assessment that the Council has sufficient cashflow certainty over the next 3-5 years to invest additional balances on a longer term basis, and that this will be financially advantageous to the Council rather than maximising internal borrowing (see above), and that this outweighs the additional risk to security and liquidity of funds. This follows the strategic advice received from an external advisor during 2020 regarding the diversity of the whole investment portfolio, and detailed due diligence on the different funds recommended to C&I by a further advisor. Subject to Committee endorsement, the actual deployment of funds to this form of investment is permitted under the treasury management strategy, and delegated to the Chief Finance Officer.
- 7.8 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. Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](#).
- 7.9 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](#).

8. Alignment with corporate priorities

8.1 A good quality of life for everyone

There are no significant implications for this priority.

8.2 Thriving places for people to live

There are no significant implications for this priority.

8.3 The best start for Cambridgeshire's children

There are no significant implications for this priority.

8.4 Net zero carbon emissions for Cambridgeshire by 2050

There are no significant implications for this priority.

9. Significant Implications

9.1 Resource Implications

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

9.2 Procurement/Contractual/Council Contract Procedure Rules Implications

There are no significant implications within this category.

9.3 Statutory, Legal and Risk Implications

There are no significant implications within this category.

9.4 Equality and Diversity Implications

There are no significant implications within this category.

9.5 Engagement and Consultation Implications

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

9.6 Localism and Local Member Involvement

There are no significant implications within this category.

9.7 Public Health Implications

There are no significant implications within this category.

9.8 Environment and Climate Change Implications on Priority Areas

9.8.1 Implication 1: Energy efficient, low carbon buildings.

Status: Positive

Explanation: The Alconbury Civic Hub Solar Carports scheme in recommendation (d) represents further investment into generating clean electricity to offset the usage of grid electricity, acting to decarbonise the national grid and enhancing the Civic Hub as a flagship building. The Ground Source heat pumps in recommendation (e) will reduce school energy consumption and carbon emissions.

9.8.2 Implication 2: Low carbon transport.

Status: Positive

Explanation: A proportion of the electricity generated by the Alconbury Civic Hub solar carports in recommendation (d) will be used to charge electric vehicles (EVs) on site offsetting the use of grid electricity.

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

Status: Positive

Explanation: Soft landscaping is included within the scope of the Alconbury Civic Hub solar carports project in recommendation (d), which includes a shade tolerant planting mix beneath the solar car ports.

9.8.4 Implication 4: Waste Management and Tackling Plastic Pollution.

Status: Neutral

Explanation: Borehole drilling in relation to the Ground Source heat pumps in recommendation (e) will result in a small amount, non-harmful, arisings. Packaging waste associated with delivery of materials will be managed by supply chain procurement conditions which Bouygues are required to apply via our contract with them.

9.8.5 Implication 5: Water use, availability and management:

Status: Neutral

Explanation: No impact on water use, availability, or management.

9.8.6 Implication 6: Air Pollution.

Status: Positive

Explanation: The Alconbury Civic Hub Solar Carports scheme in recommendation (d) will be generating clean energy which offsets grid-supplied electricity, the majority of which is produced by burning fossil fuels. In principle the reduction in gas and oil consumption reduces production of air pollutants in particular NOx.

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

Status: Positive

Explanation: The Alconbury Civic Hub Solar Carports scheme in recommendation (d) increases the volume of electricity generated from renewable energy technology, thereby reducing reliance on grid infrastructure. The Ground Source heat pump projects in recommendation (e) will no longer rely on global supply chains for oil and gas providing both cost certainty and supply resilience.

Have the resource implications been cleared by Finance? Yes

Name of Financial Officer: Chris Malyon

Have the procurement/contractual/ Council Contract Procedure Rules implications been cleared by the LGSS 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

10. Source documents

10.1 Source documents

P&E Finance Monitoring Report (January 2021)

P&C Finance Monitoring Report (January 2021)

PH Finance Monitoring Report (January 2021)

CS and LGSS Cambridge Office Finance Monitoring Report (January 2021)

C&I Finance Monitoring Report (January 2021)

Capital Monitoring Report (January 2021)

Report on Debt Outstanding (January 2021)

CCC Prompt Payment Report (January 2021)

10.2 Location

1st Floor,

Octagon,

Shire Hall,

Cambridge

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 | Public Health £'000 | P&E £'000 | CS Financing £'000 | Corporate Services £'000 | C&I £'000 | LGSS Op £'000 | Financing Items £'000 |
|--|--------------|---------------------------|--------------|--------------------------|--------------------------------|--------------|---------------------|-----------------------------|
| Opening Cash Limits as per Business Plan | 275,096 | 0 | 56,470 | 29,570 | 29,441 | -9,277 | 6,286 | 16,844 |
| Greater Cambridge Partnership budgets not reported in CCC budget | | | | | -649 | | | |
| Cambridgeshire Music and Outdoor Education - moving from C&I to P&C | -72 | | | | | 72 | | |
| Integrated Finance- moving from LGSS to Corporate Services | | | | | 6 | | -6 | |
| Transfer re Social Work recruitment | 31 | | | | -31 | | | |
| Transfer for temporary relocation of Babbage House staff | | | | | -15 | 15 | | |
| Transfer from Democratic Services to School Organisation and Planning Service | 29 | | | | -29 | | | |
| Transfer from Fostering to Communications | -34 | | | | 34 | | | |
| Transfer of IT trainer budgets from LGSS to Corporate Services IT & Digital Service | | | | | 262 | | -262 | |
| Transfer of IT CCC SLA, Customer Services, Desktop and laptop charges to LGSS to replace annual recharging | -20 | | | | -655 | | 675 | |
| Transfer of Ely Archives property costs from P&C to County Offices | -78 | | | | | 78 | | |
| County Offices and Early Help District Delivery Service adjustments | -5 | | | | | 5 | | |
| Transfer of Recruitment team from P&C to Corporately Managed | -212 | | | | 212 | | | |
| Transfer budget for additional Information Management storage | | | | | 20 | -20 | | |
| Transfer IT networks budget from IT Managed to IT Operations | | | | | -202 | | 202 | |
| Transfer Children's Centres CPSN and VOIP budgets | -9 | | | | 9 | | | |
| Transfer Desktop and Application support budgets to IT Operations | | | | | -175 | | 175 | |
| Centralisation of postage budgets | -93 | | -40 | | 133 | 0 | | |
| Transfer of P&E Management restructure savings from PCC Shared Service | | | -22 | | 22 | | | |
| Transfer Non-Exec Director fees budget to C&I | | | | | 35 | -35 | | |
| Budget for New Homes Bonus contribution no longer required for Greater Cambridge Partnership | | | | | 376 | | | |
| Repatriation of Procurement from LGSS to Corporate Services | | | | | 373 | | -373 | |
| Repatriation of Finance Operations from LGSS to Corporate Services | | | | | 45 | | -45 | |
| Repatriation of Human Resources from LGSS to Corporate Services | | | | | 1,340 | | -1,340 | |

| | | | | | | | | |
|--|----------------|----------|---------------|---------------|---------------|---------------|-----------|---------------|
| Repatriation of Health, Safety & Wellbeing from LGSS to Corporate Services | | | | | 182 | | -182 | |
| Repatriation of Learning & Development from LGSS to Corporate Services | | | | | 1,586 | | -1,586 | |
| Repatriation of Finance Assessments from LGSS to P&C | 569 | | | | | | -569 | |
| Repatriation of IT & Digital Services from LGSS to Corporate Services | | | | | 340 | | -340 | |
| Repatriation of IT Managed from LGSS to Corporate Services | | | | | 2,807 | | -2,807 | |
| Budget allocation to cover extra 0.75% LGE pay increase | 389 | 0 | 35 | | -440 | 4 | 12 | |
| Allocation of Dec-Mar Lead Authority Service budgets for 20-21 | | | | | 172 | | -172 | |
| Repatriation adjustments | | | | | -63 | | 63 | |
| Repatriation of Social Care Finance Operations from LGSS to Corporate Services | | | | | 732 | | -732 | |
| LGSS Transition project adjustments - Professional Finance | | | | | -531 | | 531 | |
| LGSS Transition project adjustments - Shared Services | | | | | -569 | | 569 | |
| Current budget | 275,592 | 0 | 56,443 | 29,570 | 34,769 | -9,159 | 98 | 16,844 |
| Rounding | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |

Appendix 2 – Reserves and Provisions

| Fund Description | Balance at 31 March 2020 £000s | Movements in 2020-21 £000s | Balance at 31 Jan 2021 £000s | Forecast Balance at 31 March 2021 £000s | Notes |
|--|--------------------------------|----------------------------|------------------------------|---|--|
| - County Fund Balance | 17,658 | 1,829 | 19,487 | 24,394 | |
| 1 P&C | 0 | 0 | 0 | 0 | |
| 2 P&E | 0 | 0 | 0 | 0 | |
| 3 CS (LGSS Cambridge & Shared Services) | 825 | -228 | 597 | 752 | |
| General Reserves subtotal | 18,483 | 1,601 | 20,084 | 25,146 | |
| 4 Insurance | 4,165 | 10 | 4,175 | 3,587 | |
| Specific Earmarked Reserves subtotal | 4,165 | 10 | 4,175 | 3,587 | |
| 5 P&C | 0 | 0 | 0 | 0 | |
| 6 P&E | 0 | 0 | 0 | 0 | |
| 7 CS | 3 | -3 | 0 | 0 | |
| 8 C&I | 0 | 0 | 0 | 0 | |
| Equipment Earmarked Reserves subtotal | 3 | -3 | 0 | 0 | |
| 9 P&C | 1,097 | -8 | 1,089 | 1,097 | Includes liquidated damages in respect of the Guided Busway |
| 10 PH | 2,728 | 167 | 2,895 | 2,069 | |
| 11 P&E | 4,669 | 307 | 4,976 | 1,312 | |
| 12 Corporate Services | 5,423 | -2,535 | 2,888 | 2,433 | Savings realised through change in MRP policy. |
| 13 C&I | 705 | 26 | 731 | 680 | |
| 14 Transformation Fund | 24,593 | 7,261 | 31,853 | 26,846 | Includes COVID-19 Support Grant 1st, 2nd, 3rd and 4th tranches |
| 15 Innovate & Cultivate Fund | 972 | -94 | 878 | 156 | |
| 16 Corporate | 14,612 | 20,282 | 34,894 | 22,395 | |
| Other Earmarked Funds subtotal | 54,799 | 25,406 | 80,205 | 56,988 | |
| SUBTOTAL | 77,450 | 27,014 | 104,464 | 85,722 | |
| 17 P&C | 2,518 | 0 | 2,518 | 0 | Section 106 and Community Infrastructure Levy balances. |
| 18 P&E | 5,024 | 7 | 5,031 | 0 | |
| 19 C&I | 11,632 | 324 | 11,956 | 12,518 | |
| 20 Corporate | 60,761 | 9,334 | 70,095 | 54,854 | |
| Capital Reserves subtotal | 79,935 | 9,665 | 89,600 | 67,372 | |
| GRAND TOTAL | 157,385 | 36,679 | 194,064 | 153,094 | |

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 2020 £000s | Movements in 2020-21 £000s | Balance at 31 Jan 2021 £000s | Forecast Balance 31 March 2021 £000s | Notes |
|---------------------------------------|---------------------------------------|-----------------------------------|-------------------------------------|---|--------------|
| 1 P&E | 0 | 0 | 0 | 0 | |
| 2 P&C | 224 | -24 | 200 | 200 | |
| 3 Corporate Services | 2,093 | 0 | 2,093 | 2,093 | |
| 4 C&I | 0 | 0 | 0 | 0 | |
| Short Term Provisions subtotal | 2,317 | -24 | 2,293 | 2,293 | |
| 5 Corporate Services | 3,613 | 0 | 3,613 | 3,613 | |
| Long Term Provisions subtotal | 3,613 | 0 | 3,613 | 3,613 | |
| GRAND TOTAL | 5,930 | -24 | 5,906 | 5,906 | |

Appendix 3 – Recommendations from December 20 report

The December Integrated Finance Monitoring Report included one recommendation to General Purposes Committee (GPC) that has not yet received approval, as the last Integrated Finance Monitoring Report to be presented at a meeting of GPC was the November report, on 26th January 2021.

GPC is asked to approve the recommendation from the December report.

December 2020 Integrated Finance Monitoring Report

One recommendation concerning capital funding changes, found in section 6.6:

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

| Funding | Service | Amount (£m) | Reason for Change |
|--|----------------|--------------------|---|
| Additional/ Reduction in Funding (Specific Grants) | P&E | £0.25 | <p>Girton to Oakington Cycling scheme - £250k additional capital grant is anticipated from Highways England in relation to this scheme.</p> <p>General Purposes Committee is asked to note the £0.25m additional capital grant funding for the Girton to Oakington Cycling scheme as above.</p> |

Appendix 4 – Savings Tracker 2020-21 Quarter 3

| RAG | Reference | Title | Description | Budgeted Investment - Prior Years £000 | Actual Investment - Prior Years £000 | Budgeted Investment - 20-21 £000 | Actual Investment - 20-21 £000 | Original Saving - Prior Years | Original Phasing - Q1 | Original Phasing - Q2 | Original Phasing - Q3 | Original Phasing - Q4 | Original Saving 20-21 | Savings Achieved - Prior Years | Current Forecast Phasing - Q1 | Current Forecast Phasing - Q2 | Current Forecast Phasing - Q3 | Current Forecast Phasing - Q4 | Forecast Saving 20-21 | Variance from Plan £000 | Saving complete ? | % Variance | Direction of travel | Forecast Commentary |
|-------|-----------|---|---|--|--------------------------------------|----------------------------------|--------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|-------------------------|-------------------|------------|---------------------|---|
| Blue | A/R.6.114 | Learning Disabilities Commissioning | A programme of work commenced in Learning Disability Services in 2016/17 to ensure service-users had the appropriate level of care; some additional work remains, particularly focussing on high cost placements outside of Cambridgeshire and commissioning approaches, as well as the remaining part-year impact of savings made part-way through 2019/20. | 1,536 | 1,520 | 0 | 0 | -5,681 | -62 | -63 | -62 | -63 | -250 | -4,558 | -138 | -77 | -33 | -22 | -270 | -20 | No | -8.00 | ↑ | - |
| Red | A/R.6.176 | Adults Positive Challenge Programme | Through the Adults Positive Challenge Programme, the County Council has set out to design a new service model for Adult Social Care, which will continue to improve outcomes whilst also being economically sustainable in the face of the huge pressure on the sector. This is the second year of saving through demand management, building on work undertaken through 2019/20, focussing on promoting independence and changing the conversation with staff and service-users to enable people to stay independent for longer. The programme also has a focus of working collaboratively with partner organisations in 2020/21. In later years, the effect of the Preparing for Adulthood workstream will continue to have an effect by reducing the level of demand on services from young people transitioning into adulthood. | 2,000 | 2,213 | 0 | 0 | -3,800 | -950 | -950 | -950 | -950 | -3,800 | -3,102 | -230 | -47 | -70 | -48 | -415 | 3,385 | No | 89.08 | ↔ | Delivery of the APC demand management saving has been heavily impacted by Covid. The focus on hospital discharges and emergency work has resulted in saving delivery within assistive technology and reablement (two key areas) to be significantly below the pre-Covid profile. Work has been undertaken to evaluate what savings can still be delivered next year, and a portion has been removed in business planning. A key focus for delivering the remaining saving will be in reablement, as well as a cross-cutting workstream to ensure changing the ocnversation principles are being used in all parts of the service. |
| Green | A/R.6.179 | Mental Health Commissioning | A retender of supported living contracts gives an opportunity to increase capacity and prevent escalation to higher cost services, over several years. In addition, a number of contract changes have taken place in 2019/20 that have enabled a saving to be taken. | 0 | 0 | 0 | 0 | 0 | -120 | 0 | -12 | -12 | -144 | 0 | -120 | 0 | -12 | -12 | -144 | 0 | No | 0.00 | ↔ | On track |
| Black | A/R.6.181 | Review of commissioned domiciliary care | A review will be undertaken to ensure that the hours of domiciliary care we provide are required to meet people's needs, particularly ensuring that care is tailored to individuals' lifestyles. This should allow fewer hours to be commissioned, for example, where there are care calls that are not needed, and release some capacity to use elsewhere. This is associated with a transformation fund investment, providing capacity to undertake this work. | 0 | 0 | 0 | 0 | 0 | -75 | -75 | -75 | -75 | -300 | 0 | 0 | 0 | 0 | 0 | 0 | 300 | No | 100.00 | ↔ | Impaired due to Covid-19. |
| Green | A/R.6.182 | Improved Better Care Fund | A review has been conducted of expenditure funded by ringfenced social care grants, particularly the IBCF. A number of areas of spend (those not achieving sufficient outcomes) are proposed to be discontinued, with funding redirected to meet demand pressures. | 0 | 0 | 0 | 0 | 0 | -170 | 0 | 0 | 0 | -170 | 0 | -170 | 0 | 0 | 0 | -170 | 0 | Yes | 0.00 | ↔ | Complete |
| Green | A/R.6.201 | Cambridgeshire Skills | 'Cambridgeshire Learning & Skills' is being transformed into 'Cambridgeshire Skills' a new stand-alone, self-financing service which aims to deliver more substantial, direct delivery of adult learning and skills, particularly targeted at those furthest away from learning and work to support their social and economic wellbeing. | 0 | 0 | 0 | 0 | 0 | -180 | 0 | 0 | 0 | -180 | 0 | -180 | 0 | 0 | 0 | -180 | 0 | Yes | 0.00 | ↔ | Saving complete |
| Green | A/R.6.202 | Youth Justice / Youth Support | A reduction in staff capacity (£15k) and grants to external organisations (£15k) across the Youth Offending and Youth Support Services. | 0 | 0 | 0 | 0 | 0 | -30 | 0 | 0 | 0 | -30 | 0 | -30 | 0 | 0 | 0 | -30 | 0 | Yes | 0.00 | ↔ | Saving complete |
| Green | A/R.6.255 | Children in Care - Placement composition and reduction in numbers | Through a mixture of continued recruitment of our own foster carers (thus reducing our use of Independent Foster Agencies) and a reduction in overall numbers of children in care, overall costs of looking after children and young people can be reduced in 2020/21. | 2,271 | 1,367 | 0 | 0 | -1,311 | -783 | -784 | -783 | -784 | -3,134 | -1,311 | -783 | -784 | -783 | -784 | -3,134 | 0 | No | 0.00 | ↔ | Current forecast indicating savings will be made. |
| Green | A/R.6.257 | Early Help offer within Children's services | This saving will be achieved by ensuring that early help services are targeted in as effective and efficient a way possible. | 0 | 0 | 0 | 0 | 0 | -187 | -188 | -187 | -188 | -750 | 0 | -187 | -188 | -187 | -188 | -750 | 0 | No | 0.00 | ↔ | Some delays in the restructure due to Covid, as reported on the Covid log, but service are looking to pull these back through vacancy savings. |
| Green | A/R.6.266 | Children in Care Stretch Target - Demand Management | Please see A/R.6.255 above. | 2,271 | 1,367 | 0 | 0 | 0 | -375 | -375 | -375 | -375 | -1,500 | 0 | -375 | -375 | -375 | -375 | -1,500 | 0 | No | 0.00 | ↔ | Current forecast is a £c285k overspend but savings plans are being refined and put in place to bring forecast back to balance by year end, although potential Covid spike in CiC numbers could need to be managed. |
| Green | A/R.6.267 | Children's Disability 0-25 Service | The Children's Disability 0-25 service has been restructured into teams (from units) to align with the structure in the rest of children's social care. This has released a £50k saving on staffing budgets. In future years, ways to reduce expenditure on providing services to children will be explored in order to bring our costs down to a level closer to that of our statistical neighbours. | 0 | 0 | 0 | 0 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | Yes | 0.00 | ↔ | Saving taken from budget and staffing forecasts within revised budget. |
| Green | A/R.6.268 | Utilisation of Education Grants | Contribution from the LAC Pupil Premium Grant to fund work with children in care | 0 | 0 | 0 | 0 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | Yes | 0.00 | ↔ | Saving complete |
| Green | A/R.6.269 | Review of Education support functions | Review of Education support functions including business support. | 0 | 0 | 0 | 0 | 0 | -43 | -43 | -43 | -42 | -171 | 0 | -43 | -43 | -43 | -42 | -171 | 0 | Yes | 0.00 | ↔ | Saving complete |
| Black | A/R.6.270 | Home to School Transport | Review of Home to School Transport processes and provision to include procurement, shared services, demand management and supporting independence | 0 | 0 | 129 | 0 | 0 | 0 | -200 | -200 | -200 | -600 | 0 | 0 | 0 | 0 | 0 | 0 | 600 | No | 100.00 | ↓ | Savings were due to be achieved through a number of workstreams including route reviews and independent travel training. Travel training requires pupils to be in school and to be trained on public buses which has not been possible for the majority of the year. A decision was also taken to delay tender rounds recognising the pressure on the transport sector, reducing available savings from route reviews. |
| Green | A/R.7.102 | Registration Service - Certificate Income | An increase in statutory charges for certificates has resulted in an increase in income collected by the Registration Service. | 0 | 0 | 0 | 0 | 0 | -35 | -35 | -35 | -35 | -140 | 0 | -35 | -35 | -35 | -35 | -140 | 0 | Yes | 0.00 | ↔ | Saving complete |
| Amber | A/R.7.105 | Income from utilisation of vacant block care | We currently have some vacancies in block purchased provision in care homes. Income can be generated to offset | 0 | 0 | 0 | 0 | 0 | -37 | -38 | -37 | -38 | -150 | 0 | 0 | 0 | 0 | -12 | -12 | 138 | No | 92.00 | ↓ | This saving has been impaired by the change in the care home market as a result of covid 19. There are now more vacancies in care |

| RAG | Reference | Title | Description | Budgeted Investment - Prior Years £000 | Actual Investment - Prior Years £000 | Budgeted Investment - 20-21 £000 | Actual Investment - 20-21 £000 | Original Saving - Prior Years | Original Phasing - Q1 | Original Phasing - Q2 | Original Phasing - Q3 | Original Phasing - Q4 | Original Saving 20-21 | Savings Achieved - Prior Years | Current Forecast Phasing - Q1 | Current Forecast Phasing - Q2 | Current Forecast Phasing - Q3 | Current Forecast Phasing - Q4 | Forecast Saving 20-21 | Variance from Plan £000 | Saving complete ? | % Variance | Direction of travel | Forecast Commentary |
|-------|-----------|--|--|--|--------------------------------------|----------------------------------|--------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|-------------------------|-------------------|------------|---------------------|---|
| | | provision by self-funders | the vacancy cost by allowing people who pay for their own care to use these beds | | | | | | | | | | | | | | | | | | | | | home beds across the market than previously. This reduces the likelihood of being able to sell our vacant block beds to people who pay for their own care as there is more choice across the market and it is anticipated only minimal savings will be delivered this year. |
| Red | A/R.7.106 | Client Contributions Policy Change | In January 2020, Adults Committee agreed a set of changes to the charging policy for adult social care service-user contributions. We expect this to generate new income of around £1.4m in 2020/21, and are modelling the full-year impact into 2021/22. | 0 | 0 | 153 | 0 | 0 | -350 | -350 | -350 | -350 | -1,400 | 0 | 0 | 0 | -183 | -25 | -208 | 1,192 | No | 85.14 | ↑ | Delivery of the saving in-year is expected to be significantly impaired. The impact of the pandemic in conjunction with resourcing issues has impacted on timescales for commencing the programme of reassessments following amendment of the contributions policy. |
| Green | B/R.6.102 | Waste | Reduction in the amount of Waste being landfilled. | 0 | 0 | 0 | 0 | 0 | -100 | -100 | -100 | -100 | -400 | 0 | -100 | -100 | -100 | -100 | -400 | 0 | No | 0.00 | ↔ | - |
| Green | B/R.6.204 | Road Safety | H&CI committee members approved the implementation of a new transformative model for delivering all elements of road safety (education, engineering, school crossing patrols, safety cameras, audits etc). The approach is an integrated model with Peterborough, built around core and commercial activities. The £50k will be achieved through more efficient working practices (moving resource online and co-location) | 0 | 0 | 0 | 0 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | -12 | -13 | -12 | -13 | -50 | 0 | No | 0.00 | ↔ | - |
| Green | B/R.6.214 | Street Lighting - contract synergies | Every year the budget is changed to reflect the level of synergy savings which will be achieved from the joint contract. This will not lead to any reduction in street lighting provision. | 800 | 228 | 0 | 0 | -216 | 5 | 5 | 5 | 6 | 21 | -216 | 5 | 5 | 5 | 6 | 21 | 0 | No | 0.00 | ↔ | - |
| Black | B/R.7.119 | Income from Bus Lane Enforcement | Utilising additional bus lane enforcement income to fund highways and transport works, as allowed by current legislation. | 0 | 0 | 0 | 0 | 0 | -162 | -163 | -162 | -163 | -650 | 0 | 0 | 0 | 0 | 0 | 0 | 650 | No | 100.00 | ↔ | Due to COVID, existing income target not being met. |
| Black | B/R.7.120 | Deployment of current surpluses in civil parking enforcement to transport activities | Deployment of current surpluses in civil parking enforcement to transport activities, including a contribution to Park & Ride, as allowed by current legislation. | 0 | 0 | 0 | 0 | 0 | -85 | -85 | -85 | -85 | -340 | 0 | 0 | 0 | 0 | 0 | 0 | 340 | No | 100.00 | ↔ | Due to COVID, existing income target not being met. |
| Black | C/R.6.103 | External Auditor fee | Saving to be achieved from reduction in expenditure on External Audit, as per fees set by Public Sector Audit Appointments | 0 | 0 | 0 | 0 | 0 | -3 | -4 | -4 | -4 | -15 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | No | 100.00 | ↔ | No further reduction this year, after a number of years of falling external audit prices for local government, the Redmond Review and auditor action is likely to lead to increases. |
| Green | C/R.6.106 | Reduction in costs on Redundancy, Pensions & Injury budget | Reduction in costs on Redundancy, Pensions & Injury budget, held within Corporate Services. | 0 | 0 | 0 | 0 | -30 | 0 | 0 | 0 | -10 | -10 | -20 | 0 | 0 | 0 | -10 | -10 | 0 | No | 0.00 | ↔ | - |
| Green | C/R.6.108 | Democratic Services | Savings from efficiencies in the Democratic Services team and additional income from public sector partners. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -30 | -30 | 0 | -30 | 0 | 0 | 0 | -30 | 0 | No | 0.00 | ↔ | - |
| Green | C/R.7.102 | Business rates income from Alconbury Enterprise Zone | Cambridgeshire County Council's shared of retained business rates income from the Alconbury Weald Enterprise Zone. | 0 | 0 | 0 | 0 | 0 | -22 | -23 | -22 | -23 | -90 | 0 | -22 | -23 | -22 | -23 | -90 | 0 | No | 0.00 | ↔ | - |
| Green | E/R.6.033 | Drug & Alcohol service - funding reduction built in to new service contract | This saving has been built into the contract for Adult Drug and Alcohol Treatment Services which was awarded to Change Grow Live (CGL) and implemented in October 2018. The savings are being achieved through a new service model with strengthened recovery services using cost effective peer support models to avoid readmission, different staffing models, and a mobile outreach service. | 0 | 0 | 0 | 0 | -162 | -32 | -32 | -32 | -31 | -127 | -162 | -32 | -32 | -32 | -31 | -127 | 0 | No | 0.00 | ↔ | On track |
| Green | E/R.6.034 | Recommissioning of the Integrated Contraception and Sexual Health (iCASH) Service contract | This saving has been deferred from 2019/20 into 2020/21 and refers to the recommissioning of integrated sexual and reproductive health services described under saving E/R.6.042 | 0 | 0 | 0 | 0 | 0 | -4 | -4 | -4 | -3 | -15 | 0 | -4 | -4 | -4 | -3 | -15 | 0 | No | 0.00 | ↔ | On track |
| Green | E/R.6.042 | Joint re-procurement of Sexual Health Services | The re-commissioning of Integrated Sexual and Reproductive Health Services (SRH) for one service across Cambridgeshire and Peterborough. Peterborough City Council will delegate authority to Cambridgeshire County Council to commission, contract and performance manage the successful bidder on its behalf. Service efficiencies and transformational changes will secure the planned savings. | 0 | 0 | 0 | 0 | 0 | -12 | -12 | -12 | -14 | -50 | 0 | -12 | -12 | -12 | -14 | -50 | 0 | No | 0.00 | ↔ | On track |
| Amber | E/R.6.043 | Joint re-procurement of Integrated Lifestyle Services | Re-commissioning of the integrated lifestyle services as one service across Cambridgeshire and Peterborough. Peterborough City Council will delegate authority to Cambridgeshire County Council to commission, contract and performance manage the new provider. | 0 | 0 | 0 | 0 | 0 | -12 | -12 | -12 | -14 | -50 | 0 | 0 | -7 | -12 | -14 | -33 | 17 | No | 34.00 | ↓ | Delivery of this saving has been delayed due to Covid-19 |
| Green | F/R.6.003 | Babbage House closure | The lease on Babbage House is due to end in 2020-21, and will not be renewed. | 369 | 239 | 0 | 0 | 0 | -99 | -99 | -99 | -100 | -397 | 0 | 0 | 0 | -397 | 0 | -397 | 0 | No | 0.00 | ↔ | - |
| Green | F/R.6.108 | Energy Efficiency Fund - Repayment of Financing Costs | Savings to be generated from Energy Efficiency Fund capital investment. Element to repay financing costs. Links to capital proposal B/C.5.029 | 0 | 0 | 0 | 0 | -58 | 0 | 0 | 0 | -8 | -8 | -58 | 0 | 0 | 0 | -8 | -8 | 0 | No | 0.00 | ↔ | - |
| Green | F/R.7.105 | Renewable Energy Soham - Income Generation | Income generation resulting from capital investment in solar farm at Soham. Links to capital proposal C/C.2.102 in BP 2016-17. | 0 | 0 | 0 | 0 | -282 | -4 | -5 | -4 | -5 | -18 | -282 | -18 | 0 | 0 | 0 | -18 | 0 | No | 0.00 | ↔ | - |
| Black | F/R.7.106 | Utilisation/commercialisation of physical assets | One Public Estate | 0 | 0 | 0 | 0 | -21 | -9 | -9 | -9 | -9 | -36 | 21 | 0 | 0 | 0 | 0 | 0 | 36 | No | 100.00 | ↔ | - |
| Black | F/R.7.110 | Return on Commercial Property Investments | The Council is developing a portfolio of commercial property investments. This is the rental income generated from the leases of these properties. | 1,000 | 145 | 257 | 0 | -4,700 | -26 | -26 | -26 | -27 | -105 | -2,600 | 0 | 0 | 0 | 0 | 0 | 105 | No | 100.00 | ↔ | This was a small extension of the current target; due to the pandemic there is pressure on rental returns from some of the assets. |
| Green | F/R.7.113 | Invest to Save Housing Schemes - Income Generation | The Council is a major landowner in Cambridgeshire and this provides an asset capable of generating both revenue and capital returns. This will require CCC to move from being a seller of sites to being a developer of sites, through a Housing Company. In the future, CCC will operate to make best use of | 0 | 0 | 0 | 0 | -8,406 | 0 | 0 | 0 | 54 | 54 | -3,575 | 0 | 0 | 0 | 54 | 54 | 0 | No | 0.00 | ↔ | On track |

| RAG | Reference | Title | Description | Budgeted Investment - Prior Years £000 | Actual Investment - Prior Years £000 | Budgeted Investment - 20-21 £000 | Actual Investment - 20-21 £000 | Original Saving - Prior Years | Original Phasing - Q1 | Original Phasing - Q2 | Original Phasing - Q3 | Original Phasing - Q4 | Original Saving 20-21 | Savings Achieved - Prior Years | Current Forecast Phasing - Q1 | Current Forecast Phasing - Q2 | Current Forecast Phasing - Q3 | Current Forecast Phasing - Q4 | Forecast Saving 20-21 | Variance from Plan £000 | Saving complete ? | % Variance | Direction of travel | Forecast Commentary |
|-------|-----------|---|--|--|--------------------------------------|----------------------------------|--------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------|-------------------------|-------------------|------------|---------------------|--|
| | | | sites with development potential in a co-ordinated and planned manner to develop them for a range of development options, generating capital receipts to support site development and significant revenue and capital income to support services and communities. | | | | | | | | | | | | | | | | | | | | | |
| Green | F/R.7.127 | County Farms - Commercial uses | Conversion of barns on the County Farms Estate for non-agricultural commercial uses, including storage and distribution. | 0 | 0 | 0 | 0 | 0 | -18 | -19 | -19 | -19 | -75 | 0 | -38 | 0 | -37 | 0 | -75 | 0 | No | 0.00 | ↔ | - |
| Amber | F/R.7.129 | Pooled Property Fund Investment (CCLA) | In accordance with the Council's treasury management strategy, the Commercial & Investment Committee has supported a pooled property fund investment. The Local Authorities' Pooled Property Fund, managed by CCLA, has over £1.1bn invested spread across property classes throughout the UK. The Council has funds available to invest with a long-term horizon and the expected net returns are shown on this line. | 0 | 0 | 0 | 0 | 0 | -105 | -105 | -105 | -105 | -420 | 0 | -95 | -80 | -80 | -67 | -322 | 98 | No | 23.33 | ↔ | Anticipate lose 23% of annual return from CCLA fund, due to the fund granting rental holidays in turn to tenants |
| Green | F/R.7.130 | Increase in ESPO dividend | Increase in ESPO dividend | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -250 | -250 | 0 | 0 | 0 | 0 | -250 | -250 | 0 | No | 0.00 | ↔ | - |
| Green | G/R.6.004 | Capitalisation of interest on borrowing | Through a change in the Council's accounting policy in 2017-18, the cost of borrowing within all schemes will be capitalised. This will help to better reflect the cost of assets when they actually become operational. | 0 | 0 | 0 | 0 | -308 | 0 | 0 | 0 | -49 | -49 | -319 | 0 | 0 | 0 | -49 | -49 | 0 | No | 0.00 | ↔ | - |

Key to RAG ratings

| Total saving | Over £500k | £100-500k | Below £100k |
|--------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Black | 100% non-achieving | 100% non-achieving | 100% non-achieving |
| Red | Percentage variance more than 19% | - | - |
| Amber | Under-achieving by 14% to 19% | Percentage variance more than 19% | Percentage variance more than 19% |
| Green | Percentage variance less than 14% | Percentage variance less than 19% | Percentage variance less than 19% |
| Blue | Over-achieving | Over-achieving | Over-achieving |