

Service: Corporate Services

Subject: Finance Monitoring Report – Final report 2021

Date: July 2021

Key Indicators

Previous Status	Category	Target	Current Status	Section Ref.
Green	Income and Expenditure	Balanced year end position	Green	1.1 – 1.3
Green	Capital Programme	Remain within overall resources	Green	2

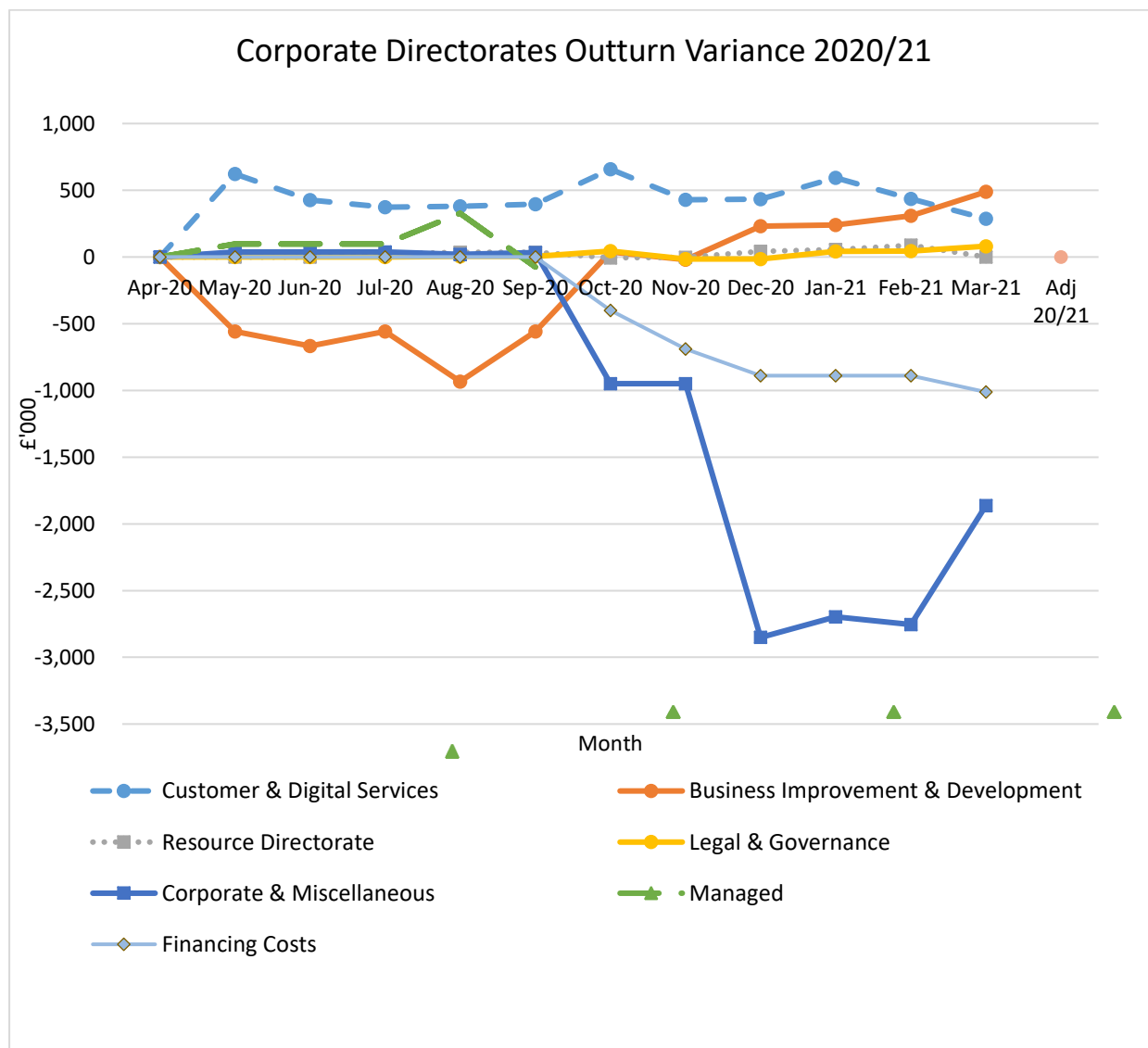
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1. Revenue Executive Summary

1.1 Overall Position

Overall Corporate Services & Financing has an underspend of £2,024k in 2020/21, a decrease £745k since February.



1.2 Summary of Revenue position by Directorate

The service level budgetary control report for Corporate Services & Financing Costs for the year end 2020/21 can be found in [appendix 1](#).

Outturn Variance (Feb 2021) £'000	Directorate	Budget £'000	Actual £'000	Outturn Variance £'000	Outturn Variance %	Status
436	Customer & Digital Services	16,809	17,095	286	1.7%	Amber
309	Business Improvement & Development	969	1,457	488	50.4%	Amber
35	Resources Directorate	3,540	3,538	-1	0.0%	Green
95	Legal & Governance	2,174	2,254	81	3.7%	Amber
-2,754	Corporate & Miscellaneous	9,085	7,221	-1,864	-20.5%	Green
-890	Financing Costs	29,570	28,558	-1,012	-3.4%	Green
-2,769	Total	62,147	60,123	-2,024	-3.3%	

Further analysis can be found in [appendix 2](#) for Corporate Services

1.3 Significant Issues

At year end 2020/21, the overall Corporate Services outturn position is an underspend of £2,024k.

Significant issues are detailed below:

Customer & Digital Services

The overall position of Corporate and Digital Services budgets in 2021/21 was an overspend of £286k, which is a decrease of £150k from the figure reported in February. This is mainly due to savings in IT Managed, a further £34k saving has been made for the costs of printing and telephone & data savings of £121k.

Business Improvement & Development

The overall position for Business Improvement & Development budgets in 2020/21 is an overspend of £488k, an increase of £179k from the previous forecast. This change is due to an increased cost of £322k in the Transformation Team for professional fees spent on strategic work and staff working on non-transformation projects. This is partly offset by an increased underspend of £143k in Business Intelligence due to additional income received from the Combined Authority for work carried out which was not foreseen.

Corporate & Miscellaneous

The overall position for Corporate & Miscellaneous budgets in 2020/21 was a year-end underspend of £1,864k, which is a decrease of £890k from the figure reported in February. This is mainly due to an increased underspend of £193k in Central Services & Organisation-Wide Risks and £475k in Investment in Social Care Capacity budget which was not required in 202-21 due to additional COVID grants being received. This is offset by an increased overspend in Authority-Wide Miscellaneous by £1,563k for an adjustment made to the bad debt provision.

Financing Costs

The overall position for the Financing costs budget in 2020/21 is a year-end underspend of £1,012k, an increase of £122k from the previous forecast. The Interest Payable budget underspent by £2,464k; the final capital spend was significantly lower at year-end than previously forecast, and combined with lower interest rates, this resulted in a lower year-end interest payable final position. The Interest Payable underspend was partially offset by a £1,223k overspend on the capitalisation of Interest budget; as lower capital spend and lower interest rates resulted in lower interest costs being charged to schemes; consequently there was a smaller recharge back to the financing costs budget. Finally, there was a net £159k underspend across brokerage fees.

2. Capital Executive Summary

Corporate Services and Transformation has a capital budget of £16,134k and expenditure of £12,528k in 2020/21. The overall in-year underspend is £3,606k.

There are three exceptions to report this month.

Data Centre Relocation

The Data Centre scheme underspent by £2,909k in 2020/21. Due to the impact of Covid-19 the requirement for connectivity within the Shire Hall campus has been extended which has also resulted in the final move date for the Data Centre being moved to June 2021.

Connecting Cambridgeshire

Investment in Connecting Cambridgeshire scheme is forecasting an underspend of £2,174k in 2020/21. Due to the nature of the contract with BT, the majority of the costs are being extended with expenditure being incurred into 2021/22. The total scheme budget is currently committed.

Capitalisation of Interest Budget

The cost of the interest in 2020/21 increased by £337k because inclusion of the Connecting Cambridgeshire budgets transferred to Corporate in year.

Details of the capital variances and funding can be found in [appendix 3](#)

3. Savings Tracker Summary

The savings tracker is produced quarterly. Please see [appendix 4](#) for the quarter four report.

4. Technical Notes

A technical financial appendix has been included as [appendix 5](#) for Corporate Services.

This appendix covers:

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

Appendix 1 – Corporate Services Level Financial Information

Previous Forecast Outturn Variance £000's	Service	Budget 2020/21 £000's	Actual £000's	Variance £000's	Variance %
Customer & Digital Services					
538	Director, Customer & Digital Services	392	909	516	132%
-87	Chief Executive	207	127	-80	-39%
7	Communication and Information	715	718	3	0%
-361	Customer Services	2,023	1,664	-360	-18%
177	IT & Digital Service	2,250	2,468	218	10%
240	IT Managed	6,710	6,737	27	0%
0	Elections	165	165	0	0%
-0	Redundancy, Pensions & Injury	846	850	4	0%
9	Human Resources	1,563	1,580	17	1%
-30	Health, Safety & Wellbeing	182	149	-33	-18%
-57	Learning & Development	1,756	1,729	-27	-2%
436	Customer & Digital Services Total	16,809	17,095	286	2%
Business Improvement & Development					
350	Transformation Team	154	826	672	436%
-28	Business Intelligence	814	643	-172	-21%
-12	Lost Sales, Fees & Charges Compensation	0	-12	-12	0%
309	Business Improvement & Development Total	969	1,457	488	50%
Resources Directorate					
-53	Resources Directorate	373	365	-8	-2%
22	Professional Finance	1,766	1,787	21	1%
37	Procurement	367	386	19	5%
-8	CCC Finance Operations	302	275	-28	-9%
13	Shared Finance Operations	732	703	-29	-4%
-19	Insurance	-41	-53	-13	-31%
42	External Audit	75	154	79	106%
0	Shared Services	-33	-77	-44	-130%
35	Resources Directorate Total	3,540	3,538	-1	0%
Legal & Governance					
0	Legal & Governance Services	103	90	-13	-13%
192	Information Management	693	892	199	29%
-41	Democratic & Member Services	328	285	-43	-13%
-56	Members' Allowances	1,050	988	-63	-6%
95	Legal & Governance Total	2,174	2,254	81	4%
Corporate & Miscellaneous					
-322	Demography Reserve	322	0	-322	-100%
-100	Central Services and Organisation-Wide Risks	452	159	-293	-65%
17	PCC Shared Services	-17	0	17	100%
-1,950	Investment in Social Care Capacity	2,600	175	-2,425	-93%
10	Subscriptions	110	115	5	5%
-412	Authority-wide Miscellaneous	424	1,575	1,151	271%
2	Corporate Redundancies	0	2	2	0%
0	Transformation Fund	5,194	5,194	0	0%
0	Connecting Cambridgeshire	0	0	-0	-100%
-2,754	Corporate & Miscellaneous Total	9,085	7,221	-1,864	-21%
Financing Costs					
-890	Debt Charges and Interest	29,570	28,558	-1,012	-3%
-890	Financing Costs Total	29,570	28,558	-1,012	-3%
-2,768	Total	62,147	60,123	-2,024	-3%

Appendix 2 – Service Commentaries on the Outturn Position

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

Director, Customer & Digital Services

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
392	516k	132%

The final position for the Director, Customer & Digital Services in 2020/21 is an overspend of £516k towards the statutory duty for providing the temporary Mortuary facility due to Covid-19.

Chief Executive

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
207	-80k	-39%

The final position for the Chief Executive Budget in 2020/21 is an underspend of £80k for mileage savings in Corporate Services during the year due to staff WFH.

Customer Services

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
2,024	-360	-18%

The final position for the Customer Services budget in 2020/21 is an underspend of -£360k, this is due to restricted recruitment during the Covid pandemic. In addition, there has been decreased costs in Blue Badge work and additional income received from Waste management and SLA Contact volumes contributing to savings.

IT & Digital Services

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
2,250	218	10%

The final position for IT & Digital Service budgets in 2020/21 is an overspend of £218k, due to an increase in expenditure for licences and higher staffing costs emerging from the LGSS transition.

IT Managed

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
6,710	27	0%

The final position for IT Managed budgets in 2020/21 is an overspend of £27k. This is due to the following issues:

MFD Costs – since the majority of staff have been working remotely, printing costs have reduced. An additional saving has been made for lease costs, due to the high number of older MFDs now out of lease. The underspend this year is £141k.

The Microsoft Enterprise Agreement contract was renewed in September and the annual cost is now £1.2m, an overspend of £164k for 6 months of 2020-21.

The additional cost of 3,500 new data sim connections, £89k.

As part of the Covid-19 response, the change to a large majority of staff working remotely has led to a 200% increase in data usage and a 300% increase in voice minutes. With recharges to other partners based on their increased usage, the net effect to CCC is an increased annual cost of £378k per annum.

We're continuing to undertake analysis to see if there are any actions that can be undertaken to mitigate or reduce these pressures.

This should be set against the Council wide underspend on mileage and travel expenses of £1,490k, reported in individual departments

The IT Managed equipment budget has underspent of £458k this year.

The Universal Licencing budget is overspent by £191k. We have also seen a saving for IT managed staff of £145k due to vacancies.

Health, Safety & Wellbeing

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
182	-33	-18%

The final position for Health, Safety & Wellbeing budget in 2020/21 is an underspend of £33k due to additional income being received from providing services to schools.

Learning & Development

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
1,756	-27	-2%

The final position Learning and Development budget in 2020/21 is an underspend of £27k mainly due to staff savings.

Transformation Team

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
154	672	436%

The final position for Transformation Team budget in 2020/21 is an overspend of £672k. This is due to £5k for costs related to the Best Start in Life project, £27k on Ambition work, £6k overspend on SEND project and £180k of professional fees for Strategic work. £20k was spent on funding research carried out to understand the impact of COVID-19 on communities.

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. This is the result of the need to focus more on policy and strategy issues this year due to the complex and new requirements on Local Authority, driven primarily by the impacts of the coronavirus pandemic. Total revenue staff cost £370k.

Business Intelligence

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
814	-172	-21%

The final position for Business intelligence budget in 2020/21 is an underspend of £172k. This is mainly due to additional income from work for the Combined Authority which was not foreseen.

Resources Directorate

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
373	-8	-2%

The final position for the Resources Directorate budget in 2020/21 is an underspend of £8k, for a reduction in expenditure.

Shared Services

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
-33	-44	-130%

The final position for the Shared Services budget in 2020/21 is an underspend of £44k, this was due to an overall saving in the Shared Service across CCC, MKC, NCC; Audit finished the year with an underspend of £53k, Central Management underspent by £36k and Payroll overspent by £37k.

CCC Finance Operations

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
-302	-28	-9%

The final position for the Finance Operations budget in 2020/21 is an underspend of £28k, this was due to an overall saving in the Income & Client Funds team mainly due to staffing.

Shared Finance Operations

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
732	-29	-4%

The final position for the Shared Services Debt and Processing budgets in 2020/21 is an underspend of £29k, this was mainly due to the underspend on staffing and the higher cost of software.

Insurance

Current Budget for 2020/21 '000	Outturn £'000	Outturn %
-41	-13	-31%

The final position for the Insurance budget in 2020/21 is an underspend of £13k, this was mainly due to additional income.

Procurement

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
367	19	5%

The final position on Procurement budget in 2020/21 is an overspend of £19k. This is mainly due to overspend on 3 temporary appointments who started early to overlap for handover with the NCC resource at the end of 2020/21. This has been agreed with the S151 and BID team. Further, there is additional cost for the shared extension of pro-contract tender portal for a further year.

External Audit

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
75	79	-106%

The final position of the External Audit budget in 2020/21 is an overspend of £79k. The Council has received a fee variation from Ernst & Young for the ongoing audit of 2019-20. This is a sector wide issue with all clients seeing an uplift in fees after the audit firms proposed increased scale fees to PSAA Ltd (the national contract holder). This reflects the additional risk and regulatory requirements facing local government audit compared to when the contracts were let nationally. This issue is being addressed nationally in due course through government's response to the Redmond Review, and we anticipate additional funding to cover part of this pressure in future years.

Information Management

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
693	199	29%

The final position for Information Management in 2020/21 is an overspend of £199k. This is mainly due to increased staff costs in Information Management for the Cambs 2020 relocation. The project was impacted by Covid-19 with staff unable to access the building due to the lockdown. There has been additional costs to clear the backlog of subject access requests where additional funding is needed to help with the pressures caused by a very long standing backlog, as well as the impact of staff not being able to access paper files due to lockdown. Further, there has been additional mail outs and redirection costs directly related to Covid-19.

Democratic & Member's Services

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
328	-43	-13%

The final position of Democratic & Member's Services budget in 2020/21 is an underspend of £43k, this is mainly due to increased income in the form of Service Level Agreements with several organisations and savings in printing as members were working virtually.

Member's Allowance

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
1,050	-63	-6%

The final position of Member's Allowance in 2020/21 is an underspend of £63k due to savings in the car mileage and training and development.

Demography Reserve

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
322	-322	-100%

The final position on Demography Reserve budget in 2020/21 is an underspend of £322k. Covid-19 related demand pressures have been funded by Government grants and underlying demand and demography is in line with business plan forecasts, so the additional Demography Reserve budget was not required.

Central Services and Organisation-Wide Risks

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
452	-293	-65%

The final position on the Central Services and Organisation-Wide Risks budget in 2020/21 is an underspend of £293k. This is due to less demand on budgets due to COVID grants.

Investment in Social Care Capacity

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
2,600	-2,425	-93%

The final position on the Investment in Social Care Capacity budget in 2020/21 is an underspend of £2,425. At budget setting for 2020-21, Council agreed a social care capacity and investment sum to be held by GPC in case of demand pressures. As a result of the pandemic significant additional grant funding has been received and the impact of the restrictions on daily life is to initially decrease demand. This underspend reflects the very small amount required this year. This has been re-planned as part of business planning for 2021-26 with this budget permanently reduced and an additional investment made in the demand impact of the pandemic recovery.

Authority-wide Miscellaneous

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
424	1,151	271%

The final position on Authority-wide Miscellaneous budget in 2020/21 is an overspend of £1,151k. This is due to an adjustment made to the bad debt provision £1.5m and a saving from September 2020 of £376k for the discontinuation of the New Homes Bonus contribution to the Greater Cambridge Partnership. There was also additional expenditure of £49k for the cost of an external independent investigation (Farms Audit).

Debt Charges and Interest

Current Budget for 2020/21 £'000	Outturn £'000	Outturn %
29,570	-1,012	-3%

The final position on Debt Charges and Interest in 2020/21 is an underspend of £1,012k.

The Council is required to repay an element of the accumulated General Fund capital spend each year through a revenue charge (the MRP). Following analysis of capital schemes completed in 2019/20 and how they were funded, the MRP payment for 2020/21 has been recalculated and the year-end position is £370k higher than budgeted. The Interest Payable budget underspent by £2,464k; the final capital spend was significantly lower at year-end than previously forecast, and combined with lower interest rates, this resulted in a lower year-end interest payable final position. Whilst the cost of PWLB borrowing has been significantly higher over the past 12 months, the Council has been able to take advantage of lower rates on Local Authority borrowing in refinancing some of its existing loans. The Interest Payable underspend was partially offset by a £1,223k overspend on the capitalisation of Interest budget; as lower capital spend and lower interest rates resulted in lower interest costs being charged to schemes; consequently there was a smaller recharge back to the financing costs budget. Finally, there was a net £159k underspend across brokerage fees.

Appendix 3 – Capital Position

3.1 Capital Expenditure 2020/21

Total Scheme Revised Budget £000	Original 2020/21 Budget as per BP £000	Scheme	Revised Budget for 2020/21 £000	Actual Spend 2020/21 £000	Variance 2020/21 £000
		Corporate Services and Transformation			
750	150	Essential CCC Business Systems Upgrade	184	151	(33)
6,087	1,036	Capitalisation of Redundancies	1,036	369	(667)
9,064	2,182	Capitalisation of Transformation Team	2,182	1,163	(1,019)
2,189	-	Children's Services IT System	100	109	9
5,408	4,764	Data Centre Relocation	5,204	2,295	(2,909)
3,259	1,639	IT Strategy	1,639	694	(945)
44,872	3,000	Investment in Connecting Cambridgeshire	8,790	5,809	(2,981)
-	-	Investment in Connecting Cambridgeshire - Fixed Connectivity	-	38	38
-	-	Investment in Connecting Cambridgeshire - Mobile Connectivity	-	-	-
-	-	Investment in Connecting Cambridgeshire - Public Access Wi-Fi	-	278	278
-	-	Investment in Connecting Cambridgeshire - Smart Works Streams	-	-	-
-	-	Investment in Connecting Cambridgeshire - Programme Delivery	-	-	-
96	96	Capitalisation of Interest Budget	96	433	337
5,167	-	EastNet (CPSN Replacement)	273	587	314
458	-	Disaster Recovery facility for critical business systems	141	140	(1)
660	140	IT Infrastructure refresh	165	156	(9)
354	-	Replacement of office networking hardware	232	206	(26)
495	-	Libraries IT Network Refresh	102	101	(1)
(4,816)	(2,001)	Capital Programme Variations Budget	(4,010)	-	4,010
74,043	11,006	TOTAL	16,134	12,528	(3,606)

3.2 Capital Funding 2020/21

Original 2020/21 Funding Allocation as per BP £000	Source of Funding	Revised Funding for 2020/21 £000	Actual Spend £000	Variance £000
	Corporate Services and Transformation			
3,218	Capital Receipts	2,574	1,532	(1,042)
-	Grant Funding	-	446	446
-	Other Contributions from the private sector	4,232	1,789	(2,443)
-	Other Contributions from revenue	-	14	14
7,788	Prudential Borrowing	9,328	8,747	(581)
11,006	TOTAL	16,134	12,528	(3,606)

3.3 Corporate Services Capital Variation 2020/21

Service	Capital Programme Variations Budget £'000	Outturn Variance £'000	Capital Programme Variations Budget Used £'000	Capital Programme Variations Budget Used %	Revised Outturn Variance £'000
Corporate Services & Transformation	-4,010	-7,616	-4,010	100%	(3,606)

3.4 Service Commentaries on the Capital Position

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

CPSN Replacement

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/pressure £'000	Variance Rephasing £'000
4,793	587	337	337	-

The EastNet (CPSN Replacement) scheme suffered significant, previously reported, unavoidable delays on the original timeline, and has consequently spent £587k.

This has increased the prudential borrowing requirement in year by £337k.

IT Strategy

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/ pressure £'000	Variance Rephasing £'000
1,639	694	945	-	-945

The IT Strategy scheme has underspent by £945k in 2020/21. This is due to the impact of Covid-19 on the prioritisation of projects to support the business with day-to-day operations a number of IT Strategy projects have been delayed or have made slower progress than originally planned.

This has reduced the prudential borrowing requirement in year by £945k.

Data Centre Relocation

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/ pressure £'000	Variance Rephasing £'000
5,204	2,295	2,909	-	-2,909

The Data Centre scheme has underspent by £2,909k in 2020/21. Due to the impact of Covid-19 the requirement for connectivity within the Shire Hall campus has been extended which has also resulted in the final move date for the Data Centre being moved to June 2021. The programme has been re-profiled and this has included the budget.

This has reduced the prudential borrowing requirement in year by £2,909k

Investment in Connecting Cambridgeshire

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/ pressure £'000	Variance Rephasing £'000
8,790	6,125	2,665	-	-2,665

Investment in Connecting Cambridgeshire scheme is forecasting an underspend of £2,174k in 2020/21. Due to the nature of the contract with BT, the majority of the costs are being extended with expenditure being incurred into 2021/22. The total scheme budget is currently committed.

Capitalisation of Redundancies

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/ pressure £'000	Variance Rephasing £'000
1,036	369	667	667	-

The amount of funding required from capital receipts for redundancies in 2020-21 is £369k. This has reduced the capital receipts requirement in 2020-21 by £667k.

Capitalisation of Transformation Team

Revised Budget for 2020/21 £'000	Actual Spend 2020-21 £'000	Actual Variance 2020-21 £'000	Variance Underspend/ pressure £'000	Variance Rephasing £'000
2,182	1,163	1,019	1,019	-

The amount of funding required from capital receipts for the transformation team in 2020-21 is £1,163k. This has reduced the capital receipts requirement in 2020-21 by £1,019k.

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.

Appendix 4 – Quarter 4 Savings Tracker

Reference	Title	Service	Original Saving 20 21	Current Forecast Phasing Q1	Current Forecast Phasing Q2	Current Forecast Phasing Q3	Current Forecast Phasing Q4	Forecast Saving 20 21	Variance from Plan £000	% Variance	RAG	Financial Commentary
C/R.6.103	External Auditor fee	CS	-15	0	0	0	0	0	15	100	Black	Saving was not met due to increased costs
C/R.6.106	Reduction in costs on Redundancy, Pensions & Injury budget	CS	-10	0	0	0	-10	-10	0	0	Green	
C/R.6.108	Democratic Services	CS	-30	-30	0	0	0	-30	0	0	Green	Long term increase in income
C/R.7.102	Business rates income from Alconbury Enterprise Zone	CS	-90	-27	-27	-27	-9	-90	0	0	Green	Rates paid over 10 months of the year
G/R.6.004	Capitalisation of interest on borrowing	CS	-49	0	0	0	-49	-49	0	0	Green	

Appendix 5 – Technical Note

5.1 Grant Income Analysis

Grant	Awarding Body	Expected Amount £'000
Skills for Care	ASYE Children	44
Skills for Care	ASYE Adults	20
ARU from Education Support Grant	SW Student Placement	87
Non-material grants (+/- £30k)	New Burdens: Data Transparency Funding	13
Total Grant Funding 2020/21		164

5.2. Virements and Budget Reconciliation

Customer & Digital Services:

Budgets and movements	£000	Notes
Budget as per Business Plan	9,667	
Communication and Information	34	Transferred from P&C – Fostering for member of staff
IT & Digital Services	262	Transfer from LGSS office for IT trainers-transfer of responsibility
IT & Digital Services	-400	Transfer to LGSS office for SLA to replace recharging
Information Management	-532	Transfer of responsibility to Legal & Governance
Investment in Social Care Capacity	-2,600	Transfer of responsibility to Corporate & Savings & Funding
Director, Customer & Digital Services	-77	Transfer from PCC Shared Services for Staff Savings
Communications and Information	-40	Transfer of Savings from Automation
IT & Digital Services	-48	Transfer from PCC Shared Services for Staff Savings
Director, Customer & Digital Services	-65	Transfer to Central Services & Organisation-Wide Risks towards PCC shared service post 20-21

Budgets and movements	£000	Notes
IT & Digital Services	343	Repatriation of Services from LGSS
IT Managed	2,816	Repatriation of Services from LGSS
IT Managed	3,925	Transfer of responsibility from Managed
Human Resources	1,345	Repatriation of services from LGSS
Human Resources	251	Transfer of responsibility from Managed
Health, Safety & Wellbeing	182	Repatriation of services from LGSS
Learning & Development	1,589	Repatriation of services from LGSS
OWD Managed	179	Transfer of responsibility from Managed
IT Managed	-31	Correction of Repatriation Services budgets for 20-21
Human Resources	-32	Correction of Repatriation Services budgets for 20-21
Chief Executive	22	
Non-material virements (+/- £30k)	12	
Non-material virements (+/- £30k)	-30	
Non-material virements (+/- £30k)	23	
Non-material virements (+/- £30k)	4	
Non-material virements (+/- £30k)	-11	
Non-material virements (+/- £30k)	23	
Non-material virements (+/- £30k)	-2	
Current Budget 2020/21	16,809	

Business Improvement & Development:

Budgets and movements	£000	Notes
Budget as per Business Plan	1,027	
Business Intelligence	-48	Transfer of staff savings to PCC Shared Services
Non-material virements (+/- £30k)	-3	
Non-material virements (+/- £30k)	3	
Non-material virements (+/- £30k)	-7	
Non-material virements (+/- £30k)	-3	
Current Budget 2020/21	969	

Resources Directorate:

Budgets and movements	£000	Notes
Budget as per Business Plan	2,005	
Resources Directorate	35	Transfer of Non-Executive fees budget to C&I regarding This Land.
Procurement	374	Repatriation of services from LGSS
Finance Operations	47	Repatriation of services from LGSS
Insurance	2,207	Transfer of responsibility from Managed
External Audit	75	Transfer of responsibility from Managed
Finance Operations	256	Transfer of Lead Authority budgets
Insurance	-45	Transfer of Lead Authority budgets
Professional Finance	115	Allocation of Over Heads Services budgets for 20-21
Finance Operations	732	Transfer of Lead Authority budgets
Shared Services	-591	Transfer of Lead Authority budgets
Shared Services	557	CCC LGSS 19-20 savings shortfall
Insurance	-2203	Insurance recharge to CCC Services
Non-material virements (+/- £30k)	-4	
Non-material virements (+/- £30k)	4	
Non-material virements (+/- £30k)	-7	
Non-material virements (+/- £30k)	-13	
Non-material virements (+/- £30k)	-5	

Budgets and movements	£000	Notes
Current Budget 2020/21	3,540	

Legal & Governance:

Budgets and movements	£000	Notes
Budget as per Business Plan	1,516	
Information Management	532	Transfer of responsibility from Customer & Digital Services
Information Management	138	Transfer from C&I, P&E and P&C towards the centralisation of postal budget.
Non-material virements (+/- £30k)	-30	
Non-material virements (+/- £30k)	20	
Non-material virements (+/- £30k)	11	
Non-material virements (+/- £30k)	-4	
Non-material virements (+/- £30k)	-4	
Non-material virements (+/- £30k)	-3	
Non-material virements (+/- £30k)	-2	
Current Budget 2020/21	2,174	

Corporate & Miscellaneous

Budgets and movements	£000	Notes
Budget as per Business Plan	2,326	
Investment in Social Care Capacity	2,600	Transfer of responsibility from Customer & Digital Services
PCC Shares Services	173	Transfer to Director, Customer & Digital Services, IT & Digital and Business Intelligence for the PCC shared staff savings towards Staff Savings
Automation	38	Transfer of savings to Communications and Information
Central Services and Organisation-Wide Risks	-175	Transfer to LGSS IT for Desktop and Application Support
PCC Shared Services	65	Transfer from Director, Customer & Digital Services
Central Services and Organisation-wide Risks	-505	To cover increase of 2.75% of pay across CCC
Subscriptions	110	Transfer of responsibility from Managed
Authority-Wide Miscellaneous	48	Transfer of responsibility from Managed

Budgets and movements	£000	Notes
Transformation Fund	5,194	Transfer of responsibility from Managed
Authority-wide Miscellaneous	376	Transfer of budget from Greater Cambridge Partnership underspend
Shared Services	-39	Transfer of Lead Authority budgets
Central Services and Organisation-Wide Risks	-1,203	The increased cost of provision on the transition of LGSS services to the new model of provision -646 and -557 LGSS savings shortfall from 19-20
Shared Services	39	Transfer of Lead Authority budgets
Non-material virements (+/- £30k)	-15	
Non-material virements (+/- £30k)	24	
Non-material virements (+/- £30k)	23	
Non-material virements (+/- £30k)	6	
Current Budget 2020/21	9,085	

Financing Costs:

Budgets and movements	£000	Notes
Budget as per Business Plan	29,570	
Non-material virements (+/- £30k)	0	
Current Budget 2020/21	29,570	

5.3 Reserves Schedule

Corporate Services Reserves

Fund Description	Balance at 01 April 2020 £'000	Movements in 2020/21 £'000	Balance at Year End 2020/21 £'000	Notes
Equipment Reserves				
Postal Service	3	-3	0	1
subtotal	3	-3	0	
Other Earmarked Funds				
Election Processes	312	-276	37	2
City Deal - NHB funding	4,798	-2,343	2,455	3
CCC Finance Office	58	0	58	4
Records Management	192	-192	0	5
subtotal	5,360	-2,810	2,550	
Other Earmarked Funds				
CPSN Partnership Funds	63	36	98	
subtotal	63	36	98	
Short Term Provisions				
Insurance Short-term Provision	911	0	911	
Insurance MMI Provision	1182	0	1182	
subtotal	2093	0	2093	
Long Term Provisions				
Insurance Long-term Provision	3613	0	3613	
subtotal	3613	0	3613	
General Reserves				
LGSS Cambridge Office Carry-forward	825	100	925	
Shared Services Reserves		-		
subtotal	825	100	925	
TOTAL	11,953	-2,678	9,279	

(+) positive figures represent surplus funds.

(-) negative figures represent deficit funds.

Notes

- 1 Remaining Postal Service equipment reserve
- 2 Election budgets to be transferred to reserve
- 3 New Homes Bonus funding - Greater Cambridge Partnership
- 4 Recharged costs for CCC Investigation
- 5 Earmarked reserved for Records Management, approved by GPC in July 2019