

# Appendix A- Budgetary Control Report Dashboard

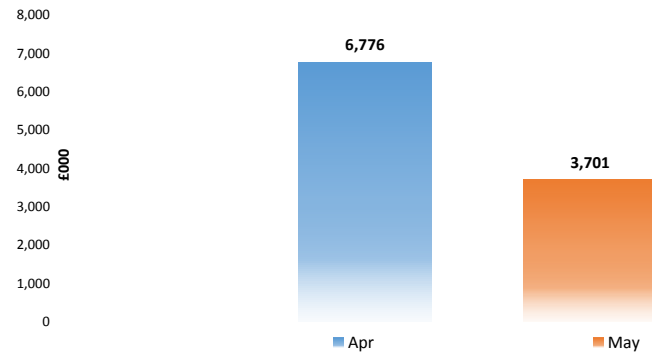
Period **May-21**

**£3.7m** Forecast Overspend

**3%** Forecast Overspend as a proportion of Budget

May's forecast position has improved by £3.075m in comparison to April

Directorate	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Chief Executives	1,219	1,219	(0)	0 ▲	(0)	Underspend
Governance	4,167	4,102	(65)	0 ▲	(65)	Underspend
Place & Economy	23,912	24,741	829	1,229 ▲	(400)	Overspend
People & Communities	99,537	106,450	6,913	5,889 ▼	1,024	Overspend
Public Health	(188)	(186)	2	0 ▼	2	Overspend
Resources	22,535	20,858	(1,677)	(192) ▲	(1,485)	Underspend
Customer & Digital Services	7,356	7,104	(252)	(150) ▲	(102)	Underspend
Business Improvement	722	704	(18)	0 ▲	(18)	Underspend
Capital Financing	27,994	27,994	0	0 =	0	On Budget
<b>Total Expenditure</b>	<b>187,255</b>	<b>192,986</b>	<b>5,731</b>	<b>6,776</b> ▲	<b>(1,045)</b>	<b>Overspend</b>
Financing	(187,255)	(189,285)	(2,030)	0 ▲	(2,030)	Underspend
<b>Net</b>	<b>0</b>	<b>3,701</b>	<b>3,701</b>	<b>6,776</b> ▲	<b>(3,075)</b>	<b>Overspend</b>



\*based on an estimated value compensation to be received from MHCLG

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Key Budget Pressures		
People & Communities	1,641	Parking: Loss of income in relation to Parking charges and Parking and Environment Enforcement services.
People & Communities	1,508	Childrens: Additional forecast spend on Children's placements, Children's with disabilities and Short Break Commissioning.
People & Communities	1,342	Adults: Forecast additional spend mainly as a result of Market Sustainability in adult social care services.
Place & Economy	1,224	Housing: Forecast additional spend due in Housing Hotel and B&B costs as well as security and maintenance costs.
People & Communities	858	Childrens: Forecast additional spend as a result of rising demand for Family Safeguarding and Early Help services
People & Communities	699	Commissioning: Pressure as a result of reduced occupancy at Clare Lodge.
People & Communities	358	Communities-Regulatory Services: Reduction in Housing Enforcement some of which is due to the delay in obtaining agreement to the new scheme.

Key Favourable Variances		
Financing	2,030	Based on the NNDR1 return submitted in January to government Council is expecting to receive a £2.030m share of the benefit gained via the Cambridgeshire and Peterborough Business Rates Pool for 201/22. This wasnt included within the budget due to timing of the available forecast and the uncertainty surrounding the estimates resulting from the economic impact of C-19.
Resources	1,337	Corporate: The pension actuary completed the cessation assessment for Peterborough Culture and Leisure Trust (Vivacity) which resulted in receiving a single year reduction to their secondary contributions for the year 2021/22
Place & Economy	500	Waste: EFW Plant Electricity Income as a result of an increase in wholesale export price of Electricity.
Resources	217	PSSP: saving in relation to Business Support contract credits.
Resources	100	PSSP: Final year of growth income received as part of the Peterborough Serco Strategic Partnership contract.
Financing	TBC	The government Sales Fees and Charges (SFC) compensation scheme was extended to cover April -June. The Council is still experiencing income losses, particularly on parking services, with forecast grant for the SFC scheme expected to be reported within June BCR
Customer & Digital Services	197	Additional Income generation as a result of SLA's with partner organisations.

People & Communities

May-21



£6.9m

Forecast Overspend

7%

Forecast Overspend as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
People & Communities	Director	2,276	2,144	(132)	0 ▲	(132)	Underspend
People & Communities	Education	6,621	6,697	76	0 ▼	76	Overspend
People & Communities	Adults - Commissioning	46,508	47,844	1,336	2,732 ▲	(1,396)	Overspend
People & Communities	Adults - Operations	9,841	9,995	154	362 ▲	(208)	Overspend
People & Communities	Children's - Operations	12,028	12,889	861	595 ▼	266	Overspend
People & Communities	Children's Commissioning	18,009	19,517	1,508	1,608 ▲	(100)	Overspend
People & Communities	Commissioning Team and Commercial Operations	475	1,198	723	53 ▼	670	Overspend
People & Communities	Communities - City Centre Management	345	472	127	0 ▼	127	Overspend
People & Communities	Communities - Cohesion and Integration	16	17	1	0 ▼	1	Overspend
People & Communities	Communities - Community Safety	(1,348)	238	1,586	506 ▼	1,080	Overspend
People & Communities	Communities - Think Communities	3,045	3,045	0	0 ▼	0	Overspend
People & Communities	Communities-Regulatory Services	1,722	2,191	469	14 ▼	455	Overspend
People & Communities	Children's & Safeguarding (DSG)	6,042	6,224	182	0 ▼	182	Overspend
People & Communities	Commissioning and Commercial Operations (DSG)	11	11	0	0 ▬	0	On Budget
People & Communities	Education (DSG)	(6,053)	(6,032)	21	19 ▼	2	Overspend
	<b>Total People &amp; Communities</b>	<b>99,537</b>	<b>106,450</b>	<b>6,913</b>	<b>5,889 ▼</b>	<b>1,024</b>	<b>Overspend</b>

Directorate Overview

The People and Communities Directorate is currently forecasting an overspend of £6.913m. The overspend is split between £6.418m of pressure arising from Covid-19 and a forecast overspend of £0.495m relating to business as usual activity.

The COVID Impact is broken down as follows:

- \* £4.193m additional spend in response to Covid-19.
- \* £1.798m forecast under achievement of income.
- \* £0.461m pressure re Non-achievement of MTFs
- \* £0.034m saving in relation to reduced spend.

Directorate Variance Analysis

Education	<p>£0.150m forecast pressure as a result of lost income within the School Improvement service. This includes:</p> <ul style="list-style-type: none"> <li>* £0.050m - School Improvement traded services as Schools are prioritising Covid-19 recovery.</li> <li>* £0.100m - Attendance Fine Fixed Penalty Notices relates to where parents take children out of school during term time for holidays. Due to historic experience of the level of notices being issued a budget was built into the MTFs. However there is forecast pressure recognised as income is unlikely to return to pre-pandemic levels until restrictions on foreign travel are lifted and penalty notices are issued as a deterrent for parents for taking children out of school.</li> </ul>
Adults - Commissioning	<p>£1.342m overspend in relation to pressures caused by Covid-19. This includes:</p> <ul style="list-style-type: none"> <li>* £1.242m - of Market Sustainability pressures from 2020/2021 factored in. This is under review as watching how demand is developing as part of the covid recovery plan</li> <li>* £0.038m - NESTA have been commissioned to review the health and social care system around Discharge to Assess (hospital discharges) redesign including elements such as timely discharges from hospital, seven day working reducing delayed discharges and reviewing support to patients through the process</li> <li>* £0.063m - Day Opportunities requires additional support due to reduced capacity on re-opening as a result of additional Covid-19 measures put in place.</li> </ul>
Adults - Operations	<p>£0.335m forecast pressure due to additional spend required as a result of Covid-19, this includes:</p> <ul style="list-style-type: none"> <li>* £0.315m - Staffing pressure from the delayed Covid-19 recovery plan for social care teams and Reablement and is based predominantly on using temporary agency which is more costly to support with the backlog of work including Court of Protection and Deprivation of Liberty Standards</li> <li>* £0.020m - Technology Enabled Care support</li> </ul>

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	<p>£0.205m Underspend on staffing costs, is mainly due to the difficulties in recruiting to vacancies due availability of appropriately qualified staff, new appointments being at a lower spinal column point or reduced hours in comparison to budget.</p>
Children's - Operations	<p>£0.858m forecast pressure as a result of additional expenditure required as a result of Covid-19. This includes:</p> <ul style="list-style-type: none"> <li>* £0.578m - Assessment and Family Safeguarding demand, additional recourses will be required due to the already increasing numbers of assessments and referrals.</li> <li>* £0.263m - Additional Early Help costs - additional resources are required to respond to a rise in Children's Social Care referrals which will require Early Intervention services.</li> <li>* £0.017m - Additional Youth Family worker to cover a staff member having to shield</li> </ul> <p>This is due to the forecast rise in the number of Looked after Children (LAC) this financial year.</p>
Children's Commissioning	<p>£1.508m forecast pressure as a result or required additional expenditure resulting from Covid-19. This includes:</p> <ul style="list-style-type: none"> <li>* £1.260m - Childrens Social Care (CSC) Placements - due to increased child protection and family support referrals, which will in turn result in a rise in LAC numbers.</li> <li>* £0.233m - Children with Disabilities</li> <li>* £0.015m - Short breaks Commissioning</li> </ul>
Commissioning Team and Commercial Operations	<p>£0.699m forecast pressure in relation to Clare Lodge, this is based on average occupancy of 10 young people. The £0.699m forecast overspend represents:</p> <ul style="list-style-type: none"> <li>* A projected shortfall of income of £1.193m based on reduced average occupancy of 10 young people</li> <li>* Off-set by reduced expenditure (including staffing and agency) of £0.494m.</li> </ul>
Communities - City Centre Management	<p>£0.127m forecast pressure includes: £0.112m forecast loss of income at the Market due to non-essential traders having not yet reopened stalls following the Lockdown 3.0 restrictions and £0.015m as a result of the 2021 Great Eastern Run being cancelled.</p>
Communities - Community Safe	<p>£1.641m forecast pressure due to loss of income across multiple services including £0.948m from Parking charges, £0.277m from Parking Enforcement and £0.416m from Environmental Enforcement. Actual parking income continues to be significantly less than budget due to the reduction in footfall within the town centre due to Covid-19. Environmental Enforcement staff are still been redeployed to support the Covid-19 response. Parking Enforcement is fully operational but income will be dependent on footfall in the town centre.</p>
Communities-Regulatory Services	<p>£0.145m forecast pressure within the Coroners service partially as a result of Covid-19 (£0.078m) and partially from Business as Usual (£0.067m). This is due to the requirement to adhere to strict Covid-19 guideline regarding PPE and a backlog of cases, therefore there is a need to appoint additional area coroners and assistant coroners. There is also a need to invest in ICT, due to a shortage of Covid-19 secure premises for inquests for remote inquests.</p>
	<p>£0.358m forecast pressure within the Housing Enforcement team of which £0.390m relates to Selective Licensing as a result of the delay in obtaining agreement for the new scheme which is offset with a forecast underspend in Housing Enforcement.</p>

**£0.0m** Forecast Overspend



**0%**

Forecast as a proportion of  
the Expenditure Budget (exc  
the Public Health Grant)

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	
Public Health	Children 0-5 Health Visitors	3,974	3,975	1	0 ▼	1	Overspend
Public Health	Children 5-19 Health Programmes	942	942	0	0 ▼	0	Overspend
Public Health	Sexual Health	1,999	1,999	(0)	0 ▲	(0)	Underspend
Public Health	Substance Misuse	2,308	2,308	0	0 ▼	0	Overspend
Public Health	Smoking and Tobacco	286	286	0	0 ▼	0	Overspend
Public Health	Miscellaneous Public Health Services	1,428	1,428	(0)	0 ▲	(0)	Underspend
Public Health	Public Health Grant	(11,124)	(11,124)	0	0 ▬	0	On Budget
	<b>Total Public Health</b>	<b>(188)</b>	<b>(186)</b>	<b>2</b>	<b>0 ▼</b>	<b>2</b>	<b>Overspend</b>

#### Directorate Overview

The Public Health Directorate is forecast to overspend by £0.001m. A thorough review of Public Health budgets will be undertaken with the recently appointed Director of Public Health.

**Governance May-21**

**£-0.1m**

**Forecast Underspend**



**-2%** Forecast Underspend as a proportion of Budget



Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Governance	Director of Governance	140	125	(15)	0 ▲	(15)	Underspend
Governance	Legal Services	1,807	1,825	18	0 ▼	18	Overspend
Governance	Constitutional Services	2,039	1,969	(70)	0 ▲	(70)	Underspend
Governance	Performance & Information	181	183	2	0 ▼	2	Overspend
<b>Total Governance</b>		<b>4,167</b>	<b>4,102</b>	<b>(65)</b>	<b>0 ▲</b>	<b>(65)</b>	<b>Underspend</b>

**Directorate Overview**

The Governance Directorate is currently reporting a small favourable variance within the service of £0.065m

## Resources May-21

£-1.7m

Forecast Underspend


**-7%** Forecast Underspend as a proportion  
of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Resources	Director's Office	269	227	(42)	0 ▲	(42)	Underspend
Resources	Financial Services	3,952	3,870	(82)	0 ▲	(82)	Underspend
Resources	Corporate Items	9,439	8,087	(1,352)	0 ▲	(1,352)	Underspend
Resources	Peterborough Serco Strategic Partnership	8,089	7,708	(381)	(192) ▲	(189)	Underspend
Resources	Corporate Property	1,832	1,833	1	0 ▼	1	Overspend
Resources	Energy	478	639	161	0 ▼	161	Overspend
Resources	Cemeteries, Cremation & Registrars	(1,525)	(1,506)	19	0 ▼	19	Overspend
	<b>Total Resources</b>	<b>22,535</b>	<b>20,858</b>	<b>(1,677)</b>	<b>(192) ▲</b>	<b>(1,485)</b>	<b>Underspend</b>

## Directorate Overview

Resources Directorate is currently reporting a favourable variance against budget of £1.678m. The main variances at this stage are pension cost savings following the Vivacity cessation assessment and savings within the PSSP Business Support contract due to the freezing of core vacancies until transformation work takes place.

## Directorate Variance Analysis

406	Corporate Items	£1.337m Favourable - The pension actuary completed the cessation assessment for Peterborough Culture and Leisure Trust (Vivacity) following their admission ceasing on 30/09/2020. This has resulted in PCC receiving a single year reduction to their secondary contributions for the year 2021/22 to the value of 50% of the Vivacity surplus detailed in the assessment report. This variance is the result of the Funding and Management Agreement with Vivacity and the risk agreement for pension contributions.
		£0.050m Favourable - Following a review of the Compulsory Added Years and Unfunded Pension contributions, there is an expected saving against the corporate premature retirement budget.
	Peterborough Serco Strategic Partnership	£0.100m Favourable - Final year of growth income received as part of the Peterborough Serco Strategic Partnership contract not budgeted.
		£0.217m Favourable - Business Support contract credits (freezing core vacancies where possible until transformation work takes place), offset by centralised project costs unable to be recharged directly to projects.
	Energy	£0.161m pressure - Currently reporting an overall pressure on the Energy budget group, mainly due to potential pressures on income and savings targets. In addition, there are legal cost pressures which are unfunded. A report has been submitted for consideration by Cabinet on 21 June on the future of the Empower loan. The recommendation is to bring the assets back in to the direct control of the Council either by direct acquisition of the assets or through a Council wholly owned subsidiary company. A further update on options and implications will be available after this.

**Chief Executives May-21****£0.0m****Forecast  
Underspend****0%** Forecast Underspend as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Chief Executives	Chief Executive	162	162	(0)	0 ▲	(0)	Underspend
Chief Executives	HR	1,057	1,057	0	0 ▼	0	Overspend
	<b>Total Chief Executives</b>	<b>1,219</b>	<b>1,219</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	Underspend

**Directorate Overview**

The Chief Executive Directorate is currently reporting no variance against budget.

**Place & Economy May-21**
**£0.8m Forecast Overspend**
 **3%**

Forecast Overspend as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Place & Economy	Development and Construction	(68)	(68)	(0)	0 ▲	(0)	Underspend
Place & Economy	Director Place & Economy	158	158	(0)	0 ▲	(0)	Underspend
Place & Economy	Peterborough Highway Services	4,304	4,213	(91)	0 ▲	(91)	Underspend
Place & Economy	Sustainable Growth Strategy	1,519	1,519	0	0 ▼	0	Overspend
Place & Economy	Waste, Cleansing and Open Spaces	15,800	15,482	(318)	(378) ▼	60	Underspend
Place & Economy	Westcombe Engineering	26	39	13	0 ▼	13	Overspend
Place & Economy	Director of Housing	1,674	2,898	1,224	1,607 ▲	(383)	Overspend
Place & Economy	Growth & Regeneration	499	500	1	0 ▼	1	Overspend
	<b>Total Place &amp; Economy</b>	<b>23,912</b>	<b>24,741</b>	<b>829</b>	<b>1,229 ▲</b>	<b>(400)</b>	<b>Overspend</b>

**Directorate Overview**

The Place & Economy Directorate is currently forecasting an overspend of £0.829m. The main variances at this stage are Covid-19 related Housing Services pressures of £1.224m, partly offset by savings in Waste, Cleansing & Open Spaces.

**Directorate Variance Analysis**

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Waste, Cleansing and Open Spaces	£0.500m Favourable - Energy from Waste (EFW) Plant Electricity Inome - Increase in wholesale export price of Electricity. A pressure of £0.5m was reflected in the Council's budget for 21/22 due to reduction in energy prices; however the energy market overall is showing faster signs of recovery than anticipated and the Council is able to achieve an improvement in the sale price. The position will be kept under review to inform the budget setting for 2022/23
	£0.042m Pressure - Additional cost at HRC due to Covid-19, such as staffing, Traffic Management, Cleansing, Signage.
	£0.067m Pressure - Vehicle hire and additional staffing costs on waste collection rounds due to Covid-19
	£0.073m Pressure - Other misc pressures, including Bulky Waste service
Director of Housing	£1.224m Pressure is expected in housing, this is due to the continuing necessity to provide accommodation to rough sleepers in hotels and B&B's. The pressure is made up of a £1.424m expenditure, which is being partially offset by £0.200m of Rough Sleeper initiative grant income. This is a prudent forecast and is based upon using hotels and B&B's for the full financial year including other associated costs, such as security. However, the plan is to reduce the use of hotels and B&B's this financial year which inturn would reduce this pressure. MHCLG are rolling out another funding programme which the council will be submitting another bid, although this is capital funding this will directly reduce our expenditure on hotel and B&B accommodation as more places will become available to house rough sleepers.



**Business Improvement May-21**
**£0.0m Forecast Underspend**

**-2%** Forecast Underspend as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Business Improvement	Programme Management Office	722	704	(18)	0 ▲	(18)	Underspend
	<b>Total Business Improvement</b>	<b>722</b>	<b>704</b>	<b>(18)</b>	<b>0 ▲</b>	<b>(18)</b>	<b>Underspend</b>

**Directorate Overview**

The BID Directorate is currently reporting a small favourable variance within the service of £0.018m

# £-0.3m Forecast Underspend



## -3% % Forecast Underspend as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month Variance £k	Movement £k	Overall Status
Customer & Digital Services	IT & Digital Services	6,602	6,320	(282)	(150) ▲	(132)	Underspend
Customer & Digital Services	Marketing & Communications	409	439	30	0 ▼	30	Overspend
Customer & Digital Services	Resilience & Health & Safety	266	266	0	0 ▼	0	Overspend
Customer & Digital Services	Director of Customer & Digital Services	79	79	0	0 =	0	On Budget
<b>Total Customer &amp; Digital Services</b>		<b>7,356</b>	<b>7,104</b>	<b>(252)</b>	<b>(150) ▲</b>	<b>(102)</b>	<b>Underspend</b>

### Directorate Overview

The Customer & Digital Directorate is currently reporting an overall favourable variance of £0.253m against budget. The main variances are within IT & Digital service area, primarily through identification of additional external income above budget.

### Directorate Variance Analysis

IT & Digital Services


£0.197m Favourable - Additional income expected to be generated through external sources including SLAs with partner organisations and East of England Broadband Network (E2BN). This is likely to be an ongoing income stream and will be reviewed as part of the 2022/23 budget setting process.

£0.049m Favourable - In-year, non-repeatable savings within Software and Hardware, Telephony and Microsoft contracts.



£0.037m Favourable - Other minor variances within the service area.

# Capital Financing May-21

£0.0m

Forecast Revenue On Budget 

0% Forecast On Budget as a proportion of Budget

Directorate	Budget Group	Budget £k	Forecast Spend £k	Variance £k	Previous Month		Status
					Variance £k	Movement £k	
Resources	Capital Financing	27,994	27,994	0	0		On Budget
	<b>Total Capital Financing</b>	<b>27,994</b>	<b>27,994</b>	<b>0</b>	<b>0</b>	<b>0</b> 	On Budget

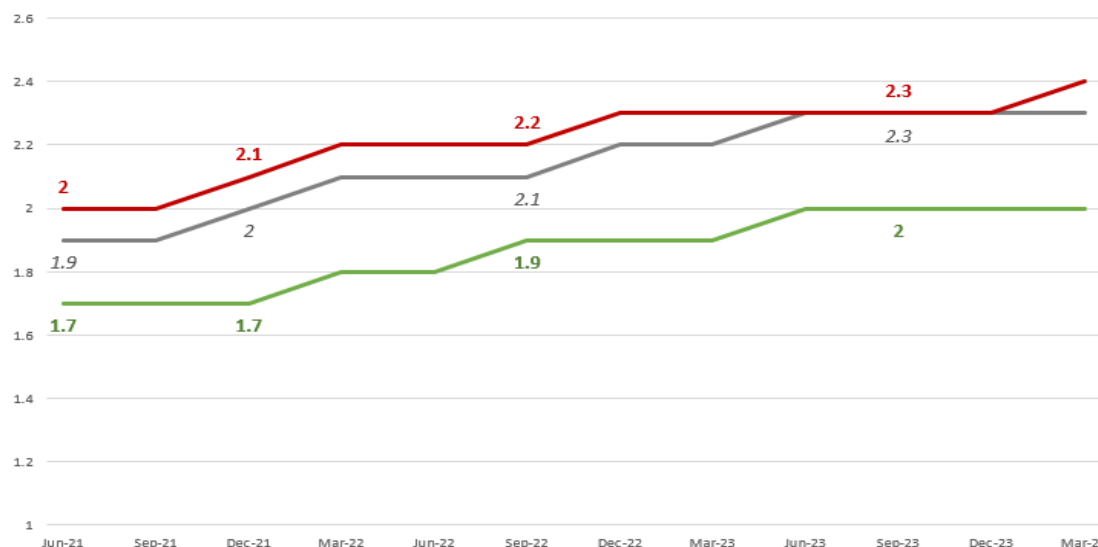
## Capital Financing and Capital Receipts Overview

Less borrowing was undertaken for the capital programme in 2020/21 than budgeted for in the MTFS resulting in less budget being required to fund existing borrowing, therefore a small saving is anticipated on the existing loan interest payments. However this is likely to be offset by the cost of new borrowing as interest rates are forecast to rise above the assumptions used in the MTFS for interest rates. As at May, Link, the Council's treasury advisors, have noted that since the start of 2021 there has been a lot of volatility in gilt yields, and hence resultant PWLB interest rates. Unsettled financial markets have been experienced following US President Biden's determination to push through a \$1.9trn fiscal boost for the US economy as a recovery package from the Covid pandemic. The overall longer-run trend is for gilt yields and PWLB rates to rise, meaning it will be more expensive for the Council to borrow in order to fund the capital programme and investment in assets.

As part of the drive to find additional savings for the current and future year, the capital programme is currently being reviewed by Directors for 2021/22 and future years to ensure that a realistic profile of scheme delivery is being costed to enable forecast for borrowing and timings to be more realistically estimated and mitigate some of the budget pressures resulting from the interest rate rise.

The minimum revenue provision detailed calculation is anticipated to be completed over the summer months and given that the performance of the capital programme was £55m for 2020/21 compared to the budget of £83m a forecast underspend is anticipated.

Increase in borrowing rates used in the MTFS as at February 2021 vs revised forecast rates as at May 2021 (March 2021 shown) (%s for PWLB 50 year)



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