

Appendix 3 – Quarter 3 Finance Report

Introduction

Revenue Forecast

1. The latest revenue forecast outturn (as provided in appendix 5) shows a forecast saving of £3.963m (0.7%). This is compared to the previous forecast of a saving of £1.992m (0.4%) at quarter 2.
2. Since 2020/21, Covid 19 has been a global pandemic requiring a combined response from public sector services, which is also having a severe impact on the economy. In 2021/22 Central Government has issued general grant to local authorities, totalling £16.2m, in order to support the additional pressures of continuing to provide vital services during the pandemic while protecting both workforce and local residents.
3. The table below sets out the current forecast of additional costs relating to the pandemic, plus lost income and delayed savings caused by the crisis.

	£m
Additional Costs	5.331
Lost income	2.221
Delayed savings	9.046
Grant funding	(16.204)
Remaining Grant / (Shortfall)	(0.394)

All grants received by Staffordshire County Council in 2021/22 for Covid 19 related activities are listed below. The General Covid Grant can fund activity in all service areas, the remaining grants are specific and go directly to services. All grants allocated for Covid-related activities will be utilised in full, over the medium term, in order to fund the additional expenditure caused by the pandemic.

	£m
General Covid Grant Funding	16.204
Adult Social Care Lateral Flow Testing	5.667
Adult Social Care Infection Control	9.079
Clinically Extremely Vulnerable	1.477
Local Support Grant	0.523
Practical Support Framework	0.681

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Covid Winter Grant	0.678
Community Testing Grant	0.455
Workforce Recruitment & Retention	6.825
Vaccine Funding	0.359
ASC Omicron Support Fund	0.885
Contain Outbreak Management	4.182
Total	47.015

4. At the end of 2020/21, Internal Audit carried out a review on how decisions were taken regarding the use of Covid 19 grant monies; including if decisions have been taken in line with the County Council's corporate decision-making processes and whether there was an appropriate level of financial scrutiny over grant expenditure.
5. Overall, through testing and a review of key documentation, Internal Audit confirmed that decision making regarding the use of COVID 19 grant funding was compliant with SCC corporate decision-making processes and in general, decisions were well documented, and services ensured that SLT and Cabinet were kept updated regarding various COVID 19 activities. However, testing did identify one area for improvement and an appropriate audit recommendation was made and agreed with management. In relation to the monitoring and reporting arrangements, Internal Audit's review confirmed also that there was sufficient scrutiny of COVID 19 grant expenditure during 2020/21 via SLT, Cabinet and MHCLG via the formal reporting arrangements in place. Following Internal Audit's review, a substantial assurance opinion was awarded over the systems in place to record decision making for COVID 19 grant monies. The full report and appendix are attached as Appendices 8 and 9 to this report for Member's information.
6. The following paragraphs consider the key financial issues in each of the council's portfolios.

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7. **Health and Care** **Covid impact - £3.432m**
Normal service forecast – £0.982m saving
8. *Adults Social Care & Safeguarding* *Covid impact - £0.155m*
Normal service forecast – £0.707m saving
9. Overall, the service is forecast to save £0.707m. Covid related costs are forecast to be £0.155m.
10. There are currently a number of vacancies in the Adults Learning Disability Team (ALDT) which have proven hard to fill. This has led to a forecast saving of £0.578m. A review of the ratio of qualified to unqualified staff is planned which could lead to higher costs in the future. Agency staff may also be required to maintain service delivery in the last quarter of the year. Section 75 agreements for both Mental Health North and South are in place and there is a small forecast overspend £18,000 due to the inflationary increases being slightly higher than budgeted. The £0.154m MTFS saving for Mental Health North has been delivered in full.
11. There is a forecast saving of £0.633m in the Learning Disability In-House Residential Services due to staff vacancies in advance of a planned restructure. There is also a forecast saving of £0.309m for the Specialised Day Opportunity Service due to some transport savings and some additional cross boundary income. A review of these services is taking place which may lead to changes to the way they operate and will have a financial impact in the future.
12. As mentioned in the quarter 2 report, there is an overspend of £1.078m for care systems. This is because we have repaid in full all future years Prudential Borrowing repayments for the care system, which will save £0.539m in future years.
13. Other variances amount to a saving of £0.283m.
14. *Care Commissioning* *Covid impact - £3.277m*
Normal service forecast – £0.275m saving
15. Overall the service is forecast to save £0.275m, and covid related costs are forecast to be £3.277m.

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16. The Mental Health service is forecast to overspend slightly – by £84,000 which is a reduction from the £0.263m forecast at quarter 2. The placement budget is now forecast to overspend by £0.135m a reduction from the £0.339m forecast at quarter 2, due to an increase in health income offset by increases in the cost of Residential and Supported Living placements. There is a small forecast saving of £51,000 for Mental Health contracts. There remains a risk of further increases in Mental Health referrals as a result of the impact of the pandemic.
17. The Learning Disability placement budget is now forecast to save £5.667m, an increase from the £2.882m forecast at quarter 2. The change is largely due to an increase in the forecast for health income and a reduction in the number of residential care placements as well as reductions in the number of people with learning disabilities being cared for in nursing homes and savings on homecare, direct payments and replacement residential care (respite care). We are seeing the full benefit of increases in health income negotiated in recent years and are forecast to collect significantly more income than assumed in the budget. MTFS savings expected from the Community Offer Programme are taking longer than originally planned due to the impact of the pandemic which creates a forecast underspend of £1.250m in year.
18. The council will continue to work with the local Clinical Commissioning Groups (CCGs) to support the discharge of people with learning disabilities or autism from specialist hospitals to community-based settings under the Transforming Care Partnership (TCP). Because the National Health Service England (NHSE) reduced the amount of funding that accompanied each individual, there has been a substantial cost pressure for the Staffordshire Health and Care economy. The government confirmed in September it will provide the Staffordshire and Stoke-on-Trent TCP grant funding of £0.421m for 2021/22 to support further discharges. The latest forecast is that the county council could incur a cost this year of just over £4m. There remains a risk of further pressures for the remainder of the MTFS period.
19. The new Carers service went live in April 2021 following a delay caused by the pandemic. It is forecast that there will be a small saving of £17,000 this year. There is also a saving forecast on the Advocacy contract of £77,000 and the £0.150m contract MTFS saving has been delivered in full.
20. Following the resolution of a contract dispute on the Section 75 with the Midlands Partnership NHS Foundation Trust (MPFT), there is now a small

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forecast saving on the Reablement contract of £52,000. There is a small forecast overspend of £34,000 on the other contact elements of the Section 75 due to inflationary increases being slightly higher than budgeted.

21. There is a forecast saving of £99,000 for the Learning Disability and Mental Health Commissioning Team due to staff vacancies held during the year.
22. Prisoners related care activities are forecast to save £0.304m due to staffing savings and lower care costs, an increase from the quarter 2 forecast of £0.263m.
23. The Older Peoples placement budget is now forecast to save £9.493m compared to the £14.951m forecast saving reported at quarter 2.
24. There has been a steady increase in the number of external residential and nursing placement. The current number of placements is still 233 lower than the November position budgeted in the MTFs. Further growth in placement numbers has been assumed for the remainder of the year, resulting in a revised forecast saving of £6.761m. The Older Peoples placements budget includes £7m additional funding that was provided to mitigate risks in the care market. Given the updated activity and future estimates on the number of starters and leavers, it appears unlikely that this will be required in 2021/22.
25. The reduced number of placements has result in a forecast £2.897m income shortfall from residential and nursing client contribution. This means that it is most unlikely that we will achieve the additional growth in income that we had assumed in the financial year.
26. There is currently a forecast saving of £0.267m on the Older Peoples Home Care budget. This is a reduced saving compared to the £0.923m reported at quarter 2, which reflects the forecast on an increased number of commissioned hours as teams progress through the backlog of cases that has arisen due to the impact of the pandemic. However, forecasting demand and costs in proving extremely difficult given the ongoing impact of the pandemic in addition to challenges in the home care market (including capacity and recruitment and retention) so it is possible the position may change further as we approach the end of the financial year.

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27. The forecast saving on the Older Peoples Direct Payments budget has risen from £0.186m reported at quarter 2 to £0.232m, reflecting the ongoing reduction on people in receipt of a direct payment.
28. The Older Peoples Day Care budget is forecast to save £0.528m compared to £0.412m reported at quarter 2. The saving has arisen as fewer people have attended day services due to the pandemic.
29. The Older Peoples In-House Residential budget is forecast to save £0.335m which is a slight increase from the £0.216m reported at quarter 2. Future demand is still uncertain so this position may change later in the year.
30. There is a forecast saving of £0.249m for Older Peoples Short Stay Respite. This saving is due to lower activity due to the pandemic.
31. The Physical Disabilities Placements budget is forecast to save £1.120m which is an increase from the £0.649m reported at quarter 2. This is mainly as a result of fewer people in residential and nursing placements, resulting in a forecast saving of £0.903m against these budgets. There are also forecast savings of £0.415m on home care, £42,000 on direct payments and £53,000 on supported housing. These forecast savings have been offset by some forecast overspends totalling £0.332m. Income forecasts are in line with budgets for the year.
32. Other variances amount to a saving of £0.280m
33. The council has been allocated a further £6.825m via the Workforce Recruitment and Retention Fund. The main purpose of this fund is to support local authorities to urgently address adult social care workforce capacity pressures in their geographical area this winter, in order to:
 - Support timely and safe discharge from hospital to where ongoing care and support is needed
 - Support providers to maintain the provision of safe care and bolster capacity within providers to deliver more hours of care
 - Support providers to prevent admission to hospital
 - Enable timely new care provision for the community
 - Support and boost the retention of staff within social care

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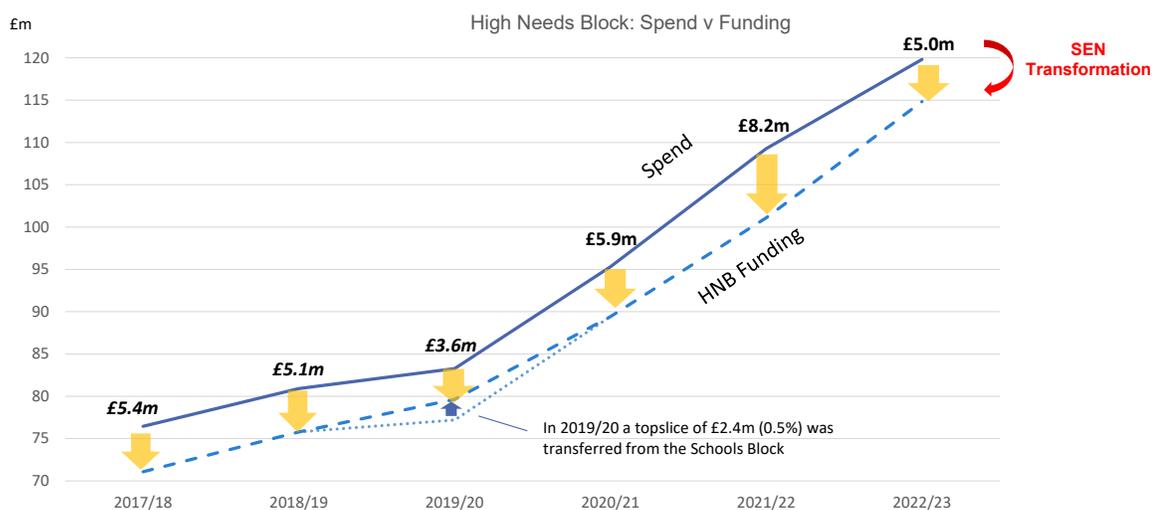
34. Funding needs to be passported to providers or spent by 31st March 2022, with any unspent allocation to be returned to the Department of Health and Social Care.
35. In addition, an announcement as made on 29th December 2022 that a further £60m of funding would be made available to support Councils with pressures faced in the adult social care sector such as significant and increasing staff shortage, due to sickness absence and isolation caused by the Omicron variant, on top of existing vacancies. The funding is intended to support infection control measures and further use of Direct Payments to meet care needs. We are currently awaiting further details for this grant.
36. The additional covid-related costs of £3.432m consist of £2.646m unachievable savings that have been reprofiled to future years, £0.333m of additional staffing costs that have been incurred to support the ongoing response to the pandemic to ensure continuity of services, £0.210m incurred to support the provider market such as providing a care home loan scheme, and £0.243m of other exceptional costs.
37. The total amount of Health and Care client debt at the end of November 2021 was £26.853m, of which £14.621m is categorised as collectable. Collectable debt has decreased by almost £1.346 since August, and the number of clients with outstanding items has reduced by 663 since October, with the total number of 5,719 being the lower since reporting began. The number of people paying by direct debit was forecast to be 1,046 in December and this number has been increasing gradually over the last few months. More recent debt it is proving easier to recover than older debt.
38. The Health and Care debt profile will be impacted in the future by the recently announced Social Care Reforms and when the Council starts to pay Care Homes on a gross basis. The debt position will be monitored closely as these changes take effect and any variances will be highlighted and dealt with through the usual reporting process.
39. **Families & Communities** **Covid impact - £8.319m**
Normal service forecast - £1.313m overspend
40. *Children's Services* *Covid impact - £7.5m*
Normal service forecast - £3.743m overspend

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41. The forecast position is an overspend of £3.743m which is an increase from the position reported at quarter 2 and reflects the redundancy costs of the Transformation programme but also lower than forecast placements costs.
42. Based on latest forecast total placements spend this year is £58.4m and is forecast to overspend by £1.6m. While the current level of demand remains a concern and could put the delivery of MTFS savings at risk, this is a reduction of £0.8m from the previously reported position.
43. The reduced forecast cost of children in our care is largely within the Independent Sector Placements as a result of targeted action regarding children exiting care – since quarter 2 there has been a reduction in the number of children in residential placements and since quarter 2 some higher cost placements have ended sooner than previously forecast and some children who were already in care have moved to providers with lower weekly average costs.
44. The above overspend has been offset in part by additional grant income for Unaccompanied Asylum-Seeking Children and staffing vacancies of £1.1m.
45. Transformation
46. The Families and Communities transformation programme has now been finalised and the new design implemented from the end of October as planned.
47. The redesign which is informed by best practice, seeks to change both the practice and culture across the children's system and it has impacted on just over 2,000 staff. It will enable a whole system approach, bringing together children's social care, SEND and Inclusion, the Place Based Approach and commissioning. It is essential for the delivery of revised practices and cultures that underpin the necessary MTFS savings and stabilisation of SEND.
48. As previously reported, the forecast additional redundancy cost is £3.2m and will be funded from the Exit and Transition Fund.
49. *Education Services* *Covid impact - £0.568m*
Normal service forecast - £1.032m overspend

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50. The forecast overspend is £1.032m. This is a result of additional SEND transport cost and offset by other forecast savings in historical pension liabilities.
51. The SEND Transport retendering exercise, as a consequence of changes for the new school year and subsequent on-going changes as new entitlements arise, lead to a forecast overspend of £1.2m. On-going increased costs have now been built into the 2022/27 MTFS.
52. *SEND High Needs Block*
53. The High Needs Block is currently anticipated to overspend by £8.2m and reflects continuing growing demand for SEND support. This overspend will be charged against the DSG reserve which at the end of 2020/21 was already £2m in deficit. Staffordshire County Council is not alone in this difficult financial predicament – it is a position shared by the majority of councils across the sector.
54. In 2022/23 the Government has provided for significant additional funding that will see Staffordshire’s High Needs Block funding increase to £115m (up from £101m in 2021/22). Unfortunately, this is insufficient to close the gap and based on existing rises in demand and costs a further overspend is forecast next year.



55. Going forward, it is forecast that the SEND transformation programme, with the full roll out of the district hub model, will provide a more inclusive system that enables the necessary early support and intervention to manage demand within

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overall resources. However, this will take time and will not generate the immediate savings required to address the current shortfall and further action (deficit recovery plan) must be taken to mitigate the existing overspend in this area.

56. *Culture & Communities* *Covid impact - £0.140m*
Normal service forecast - £53,000 saving

57. This forecast saving is due to reduced transport costs.

58. *Rural County* *Covid impact - £0.111m*
Normal service forecast - £53,000 saving

59. The forecast saving largely due to on off staffing vacancies of £0.3m offset by increased costs of £0.2m associated with Rights of Way and carpark repairs due to increased usage.

60. *Community Safety* *Covid impact – nil*
Normal service forecast - £0.155m saving

61. The forecast saving is due to additional income and service contract savings which have resulted from the impact of the pandemic and are likely to return to normal levels.

62. **Economy, Infrastructure & Skills** **Covid impact - £1.884m**
Normal service forecast - £1.228m saving

63. *Business & Enterprise* *Covid impact - nil*
Normal service forecast – £0.356m saving

64. The service is forecast to save £0.356m at quarter 3, an increase from the position reported at quarter 2. The main reasons for the increase are forecast surpluses on County Farms and Planning Policy and Development Control. Development Control are reporting an increase in the number of large planning applications which generate fees for the council. These increases are offset by a forecast reduction in income for Enterprise Centres and the Ryecroft car park in Newcastle.

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65. The service is considering a carry forward proposal of £0.2m for Business and Enterprise, this is due to the councils successful Community Renewal Fund bid for Staffordshire Means Back to Business that allows the programme to be funded from grant in 2022/23 rather than from existing budgets. This proposal will be included in the quarter 4 report.
66. *Infrastructure & Highways* *Covid impact - £0.310m*
Normal service forecast – breakeven
67. The forecast for the service is a break-even position, which is no change from quarter 2.
68. There are various forecast overspends in areas including Sustainable Development and Highways Maintenance, however these are being managed by forecast savings within Community Infrastructure and the Network Management areas. The forecast additional income from the Temporary Traffic Regulation Orders has increased from quarter 2 by just over £0.1m however this is being used for additional survey work in year. The forecast outturn position still includes transferring £0.590m of additional permit income to reserves as the estimated over-recovery for this year.
69. The forecast impact of the pandemic is largely a continued loss of income from on-street parking and bus enforcement in the Regulation and Governance area of £0.290m and a small number of increased costs for Safe Operating Procedures such as PPE. This is no change to the costs reported at quarter 2.
70. *Transport, Connectivity & Waste* *Covid impact - £1.541m*
Normal service forecast - £0.947m saving
71. The Transport and Connectivity area is forecast to have a small saving of £0.171m, which includes savings in the operational Transport budgets which are offset by a making a provision of £0.2m for a further year of Local Transport Assessment Works. It should be noted that there are currently significant planned changes in the commercial Staffordshire bus network which could lead to increased costs in year if the council decide to provide financial support to keep certain bus routes running due to their essential nature.
72. Additional Covid 19 costs include providing additional cleaning on home to school transport until the end of July 2021 and additional transport capacity to avoid full and standing buses at peak time. This is no change from quarter 2.

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73. The Sustainability and Waste areas is forecast to have a small overspend of £84,000. This forecast assumes that the £0.5m, rising to £1.1m in 2022/23 MTFs saving for Green Waste recycling credits will be achieved. This forecast also includes a provision for the additional costs (shared 50:50 with Stoke-on-Trent City Council) for consultants working on the Hanford Incinerator Project which has now risen from £0.2m to £0.6m which is a significant increase from quarter 2. Waste budgets are demand led and will need continued close monitoring throughout the year to track tonnages and costs as social restrictions are eased and any new normal are established.
74. There is £1.448m forecast for the impact of the pandemic on Waste. This is a £0.182m decrease from quarter 2 and is due to a drop in the level of tonnages in more recent months going to the Energy from Waste sites, allowing some of the additional capacity tonnages to be sold again to third parties and generate income. This forecast will continue to be reviewed in depth as there is still uncertainty around the impact of the pandemic moving forwards in these budget areas and as such a £0.5m provision has been made for potential covid related costs in 2022/23.
75. The service is considering a carry forward proposal for £0.860m for Climate Change into 2022/23 which will be included in the quarter 4 report.
76. *Skills* *Covid impact – £12,000*
Normal service forecast - £0.129m saving
77. The service is forecast to save £0.129m which is a small increase of £39,000 from the position reported at quarter 2. This increase is due to savings on the Entrust IAG contract offset by expenditure on a Digital Platform to support a new Jobs Brokerage team.
78. The small amount of Covid costs in this area is due to limited placements for Supported Internships as a result of the pandemic.
79. *EI&S Business Support* *Covid impact - £21,000*
Normal service forecast - £0.205m overspend
80. The forecast overspend of £0.205m includes the balance of the Health and Safety Executive fine received by Staffordshire County Council for its role in the

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Isabel Trail incident. We will review the EI&S outturn in accordance with normal monitoring arrangements and make any adjustments, if necessary, as part of the final outturn.

81. **Corporate Services** **Covid impact - £0.501m**
Normal service forecast - £0.868m saving
82. The service is forecast to save £0.868m, this is a minimal change from the forecast saving reported at quarter 2. This includes a forecast saving of £0.250m within Assets primarily due to staff vacancies. There are also staff vacancies within the Business Support and Strategy areas and forecast one off additional income in Registrars of £0.3m due to the higher number of weddings being booked as restrictions are being lifted.
83. This forecast includes a provision of £0.1m towards protentional future costs of the Electronic Document and Records Management System project and a further provision of £0.1m towards the net to gross project and the new recruitment and lone worker systems. The overall forecast savings position is also offset by a forecast overspend in HR which is the non-delivery of an MTFs saving.
84. The forecast covid impact of £0.501m includes the costs of the temporary mortuary facilities extension and the closure of the first annual leave purchase scheme window.
85. The pay award for 2021/22 is currently under negotiation but has not yet been agreed. The MTFs for the current year assumed a 0% increase for pay, following the Spending Review in November 2020 which announced a pay freeze for the public sector. Any pay award for the current year would therefore need to be funded from the Contingency budget.
86. **Centrally Controlled**
87. There is a forecast saving of £0.5m within Pooled Buildings which relates to loss of buildings, reduced usage of energy and electricity and one-off income received in year. This is offset by a forecast overspend on Insurances services as the number of buildings needing insurance is reduced.

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88. There is also a £24,000 covid related impact which includes some forecast loss of rental income and additional cleaning costs.
89. **Capital Forecast**
90. Appendix 6 compares the latest capital forecast outturn of £122.0m, a decrease from the quarter 2 position of £129.5m. The key reasons for this decrease of £7.5m are set out in the following paragraphs.
91. **Health and Care** **Forecast spend £1.440m**
92. There has been a small increase of £97,000 due to the introduction of the cabinet approved Hawthorne House extension and refurbishment project, with the majority of forecast costs to be incurred in 2022/23 and 2023/24.
93. **Families and Communities** **Forecast spend £36.309m**
94. *Maintained Schools* *Forecast Spend £35.113m*
95. There has been a reduction of £9.194m in forecast spend since the quarter 2 report. This is due to £6m of Basic Needs funding being rephased into 2022/23, £0.252m of other refinements across smaller projects as well as £2.9m of SEND funding being rephased into next year.
96. **Economy, Infrastructure and Skills** **Forecast spend £73.849m**
97. *Economic Planning & Future Prosperity* *Forecast spend £9.103m*
98. There has been a reduction of £2.095m in forecast spend since the quarter 2 report. This is mainly due to work undertaken on the i54 Western Extension to review risk and contingency as the project nears completion, reducing forecast spend by £1.469m and slippage within the Forward Programme budget of £0.235m
99. At quarter 3 the i54 Western Extension Project is reporting a possible underspend of £13.940m against an approved budget of £38.5m. The overall budget and costs are shared with our Joint Venture partner, City of Wolverhampton Council. There has been a significant amount of savings against the delivery of the scheme which has largely occurred due the

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efficiencies on the Plot Development works, delivery of the power supply using a specialist third party, and reductions to risk and contingency provisions. Final costs will be confirmed at the end of the project.

100. In addition to the scheme cost reduction, we have two potential occupiers lined up for next financial year with capital receipts expected in excess of the original estimates. This outcome if confirmed will deliver pay-back on the scheme ahead of schedule, in financial year 2022/23, which is just five years from the start of the project, with a full year of business rates to be received from financial year 2023/24. The business rates will be shared three ways between Staffordshire County Council, City of Wolverhampton Council and South Staffordshire District Council, as per the Business Rates Collaboration Agreement.

101. *Highways Schemes* *Forecast spend £63.687m*

102. There has been an increase of £5.869m in forecast spend since the quarter 2 report. This is mainly due to Section 278 developer schemes being introduced to the programme including Blythe Business Park of £1.336m, St Johns Development Lichfield of £1.173m, MWA Roundabout Access at Stafford Road of £1.640m, Land North of Marston Grange Stafford of £2.286m and Deanslade Farm Birmingham Road of £1.079m.

103. **Property, Finance and Resources & ICT** **Forecast spend £10.356m**

104. There has been a reduction of £1.891m since the quarter 2 report, which is predominantly as a result of the significant reduction in District Property Rationalisation programme due to the impact of the pandemic, resulting in longer lead time for materials as well as responding to accommodation changes.

105. **Financial Health**

106. Appendix 7 provides a forecast outturn performance against the key Financial Health Indicators approved as part of the 2021/22 budget setting process.

107. There have been 98.0% of invoices paid within 30 days of receiving them at the end of August, exceeding the financial health indicator target. This position also reflects early payments to suppliers to help them with cashflow during the pandemic.

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108. The estimated level of outstanding sundry debt over 6 months old is £22.071m, this is over the target of £14.7m by £7.371m. This is an increase of £2.244m since the quarter 2 report. The debt recovery process involves chasing by a range of methods with the eventual escalation to the external collection agent or to Legal for the possibility of a court decision to recover the debt. It should be noted that a return to full debt recovery services, including legal action was only possible from September 2020 due to Covid 19.
109. The level of CCG health debt over 6 months old is £0.979m above the target figure. This is an increase of £2.130m since the quarter 1 report.
110. Client debt now stands at £9.587m and could potentially increase as a consequence of the on-going pandemic. A working group has been established to look at why clients are not paying debts and to implement ways to avoid clients getting into debt in the first instance, this includes an initiative to encourage and assist clients with setting up direct debit instructions.

Debtor Type	2021/22 Target	30/09/2021	31/12/2021 Est	Increase / (Decrease)
	£m	£m	£m	£m
Health Bodies & CCGs	3.900	2.749	4.879	2.130
Other Govt. and Public Bodies	2.000	3.233	3.217	(0.016)
Other General Debtors (Individuals & Commercial)	4.700	4.349	4.388	0.039
Health & Care Client Debt	4.100	9.496	9.587	0.091
TOTAL	14.700	19.827	22.071	2.244