



Finance & Resources Select Committee agenda

Date: Thursday 22 July 2021

Time: 2.00 pm

Venue: The Oculus, Buckinghamshire Council, Gatehouse Road, HP19 8FF -
Aylesbury

Membership:

R Bagge (Chairman), D Anthony, K Ashman, M Ayub, S Chhokar, T Egleton, D Goss, G Harris, S James, I Macpherson, J Ng, W Raja, M Walsh, S Wilson and K Wood

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Agenda Item	Time	Page No
1 Chairman's Welcome and Introduction	14:00	
2 Appointment of Vice-Chairman		
3 Apologies for absence / Changes in membership		
4 Declarations of Interest		

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|----------|---|------------------------------------|
| 5 | Minutes of the Previous Meetings
To approve as a correct record the minutes of the Select Committee meetings held on 25 March 2021 and 26 May 2021. | 3 - 10 |
| 6 | Priorities for the Year Ahead
The Committee will hear from the Leader of the Council, and the Cabinet Member for Resources.

Contributors:
Cllr Martin Tett, Leader
Cllr John Chilver, Cabinet Member for Resources

Senior Officers will also be in attendance | 14:15

11 - 14 |
| 7 | Budget Performance Monitoring Q1
The Quarter 1 Budget Monitoring Report as presented to Cabinet at its meeting on 20 July is attached for the Committee to consider.

Contributors:
Mr John Chilver, Cabinet Member for Resources
Mr Richard Ambrose, Service Director for Corporate Finance (Section 151 Officer)

Paper:
Q1 Budget Monitoring Report | 15:15

15 - 40 |
| 8 | Work Programme
An opportunity for Members to discuss possible topics for the future committee work programme.

Contributors:
All Committee Members
Mrs Kelly Sutherland, Scrutiny Manager | 15:35 |
| 9 | Date and time of the next meeting
The next meeting will take place on Thursday 14 October at 2 p.m. | 15:55 |

If you would like to attend a meeting, but need extra help to do so, for example because of a disability, please contact us as early as possible, so that we can try to put the right support in place.

For further information please contact: Leslie Ashton on 01895 837227, email democracy@buckinghamshire.gov.uk.

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Agenda Item 5
Buckinghamshire Council
Finance & Resources Select
Committee

Minutes

MINUTES OF THE MEETING OF THE FINANCE & RESOURCES SELECT COMMITTEE HELD ON THURSDAY 25 MARCH 2021 VIA MS TEAMS, COMMENCING AT 2.00 PM AND CONCLUDING AT 4.01 PM

MEMBERS PRESENT

R Bagge (Chairman), J Jordan (Vice-Chairman), D Anthony, M Appleyard, M Bateman, T Butcher, S Chhokar, A Christensen, G Harris, H Mordue, D Shakespeare OBE, M Smith, M Stannard and C Whitehead

OTHERS IN ATTENDANCE

J Chilver, M Tett and K Wood

Agenda Item

1 APOLOGIES FOR ABSENCE / CHANGES IN MEMBERSHIP

Apologies had been received from Councillor R Gaffney.

2 DECLARATIONS OF INTEREST

Councillor K Wood declared an interest in item 11 as a Board Member of Aylesbury Vale Estates. Councillor Wood confirmed that she would leave the meeting for this item.

3 MINUTES

The minutes of the meeting held on 28 January 2021 were agreed as an accurate record.

4 PUBLIC QUESTIONS

There were no public questions.

5 CHAIRMAN'S UPDATE

The Chairman reported that he presented the Budget Scrutiny Inquiry Group's report and recommendations to Cabinet on 16 February. The report was well received and thanks were passed on from the Leader and Cabinet to members of the Inquiry Group. Following the Inquiry Group's recommendations, a number of changes were made to the final budget including:

- An additional £3m general contingency related to covid-19 / economic uncertainties
- An additional £800,000 contingency related to property rental income loss
- A £2m one off investment in highways drainage
- A budget of £100,000 to support the Cultural Strategy

The final budget was approved by Council on 24 February. At the same Council meeting the Treasury Management Strategy for 2021/22 was also approved.

6 FINANCIAL SUSTAINABILITY – COMPARISON TO LONDON BOROUGH OF CROYDON

Martin Tett, Leader presented a report which provided a financial comparison to the London Borough of Croydon. Following the issuing of a Section 114 notice by Croydon LBC this report reviewed the findings of the public interest report over Croydon's financial failures, together with other reported issues around financial sustainability in local government, which has been exacerbated as a result of Covid-19. The Leader was supported by Richard Ambrose, Service Director for Corporate Finance and Section 151 Officer. The Leader summarised the report which was appended to the agenda pack and reported that the comparison exercise had highlighted that Buckinghamshire had much stronger governance processes in place than Croydon and other local authorities finding themselves in significant financial difficulties. The following key points were raised during the discussion:

- Few, if any of the failures experienced at Croydon were evident in Buckinghamshire. The Leader highlighted that there was an entirely different culture at Buckinghamshire Council, governance was effective, member involvement was strong, and the level of reserves was healthy.
- A number of recommendations were attached as appendix 2 to the report to highlight where lessons could be learnt from Croydon's experience. One of these was to increase visibility and ensure there remained good governance of the Council's subsidiary trusts and property companies. A paper on Farnham Park was presented to the Audit and Governance Committee held on 24 March and there would be an opportunity to bring future papers before members on subsidiary trusts.
- Work on the action plan had commenced, budget boards had been established for the majority of directorates with the remaining few to start in April.
- The difference between directorate budget boards and member priority groups was explained. Budget boards were generally officer boards comprising of the corporate leadership team of a directorate along with senior finance officers to assess the financial position, and identify risks and issues to feed in to the overall budget. Member priority groups were part of the budget setting process and provided further governance support to Cabinet members. These groups were made up of members from the leading administration similar to national Government.
- Members suggested that comparisons should also be made with leading authorities to explore whether there were any opportunities for Buckinghamshire to improve upon its governance and working practices. A member suggested when referring to averages in report there should be further detail on what the average is and how Buckinghamshire's level differs.
- A member suggested that by having a member on the directorate budget boards this could strengthen the budget scrutiny process. Members also requested that more in depth supporting paperwork be provided to future members of the budget scrutiny inquiry group. The Leader advised that Buckinghamshire was recognised by the LGA as a role model on how to build and scrutinise budgets and explained that the degree of detail members wish to see in the budget scrutiny supporting papers changes over time. The Leader suggested that the Chairman of this Committee and the Leader should discuss the exact detail required in good time ahead of next year's budget scrutiny.
- The Committee heard that major suppliers contracted by the Council were monitored regularly and appropriate action was taken as necessary.
- The Committee highlighted that reviews of staff turnover were key for members to look at and recommended ad-hoc updates be provided to this committee. Members were

advised that staff turnover was monitored regularly by the Corporate Director for Resources and the Deputy Leader and Cabinet Member for Resources.

- There was concern raised in respect of the Council's exposure to property and the Committee asked that this stay under close review and concerns looked at early.
- Members were advised that the budget monitoring quarterly report was made available online to all members at the point the Cabinet agenda was published, however the scrutiny officer would look at the 2021/2022 calendar of meeting dates to better tie this committee's meeting dates in with the reporting cycle.

Action: Scrutiny Officer to look at future dates of meetings

7 12 MONTH PROGRESS REPORT ON 2020 BUDGET SCRUTINY RECOMMENDATIONS

Councillor M Tett, Leader presented the report which provided an update and narrative for each of the recommendations made by the 2020 Budget Scrutiny Task and Finish Group.

The following key points were raised during the discussion:

- Members were advised that the recommendations had been made before Buckinghamshire Council had come in to existence and were also made prior to the covid pandemic. The majority of recommendations had been marked as completed with some having been deferred as staff were redeployed to focus on the Council's covid response. The Committee was pleased to note the substantial progress made from the time of the six-month review.
- Community Board involvement with Community Infrastructure Levy and Section 106 monies was discussed and members were advised that the Planning, Growth and Sustainability directorate were looking at this although due to some restrictions on spend of these developer contributions there may be difficulties in linking this to individual community boards.

Action: Scrutiny Officer to request update from the Council's Section 106 Officer and provide to the Committee.

- The Committee was advised that detailed work continued to review agency and high cost interim staff. Sarah Murphy-Brookman, Corporate Director for Resources advised that this group of staff covered a range of people including contingency workforce, specific project work where expertise was needed and as a recruitment route for staff to try roles before joining permanently. Members were pleased to note that since June 2020 a reduction of 22% in agency numbers had been achieved and the HR team had strategies in place to understand agency staffing roles and exit plans.

8 BUDGET PERFORMANCE MONITORING Q3

Katrina Wood, Deputy Leader and Cabinet Member for Resources presented the Q3 Budget Monitoring Report which was presented to Cabinet at its meeting on 16 February. Councillor Wood summarised the report which reflected the business as usual and covid pressures faced during that period.

The forecast revenue outturn was an overspend of £0.1m, which had reduced from the £4.9m reported for Quarter 2 as a result of additional funding and active management of overspends. £5.97m. A full analysis of the forecast outturn for each of the Council's six Directorates was contained within the appendices to the report. The forecast Capital outturn is £160.0m, representing slippage of £27.7m. This is an increase of £12.0m from the £15.7m reported at Quarter 2. Work was ongoing to look at capital spend with a view to reducing future slippage.

The following key points were raised by the Select Committee members during discussion:

- The forecast revenue outturn remained around the same figure as the end of Q4 nears

although Capital slippage was likely to increase following on from the third lockdown period.

- The Committee noted that the forecast net deficit of £0.1m was an outstanding achievement in what had been a difficult year. The Section 151 Officer advised that there remained a number of uncertainties around vaccinations and lockdown easements, however there was additional corporate contingencies built in to the budget following the budget scrutiny process in January.
- The larger areas that made up the debt arrears noted in the report were explained, these were in the Adults directorate relating to care home clients and providers and in the Planning, Growth and Sustainability directorate which suffered from a loss of rental income and the impact of covid on local businesses.
- The Committee questioned the Dedicated Schools Grant Recovery Board and how it was looking at proposals to reduce overspend. It was explained that the Board had recently been established and had agreed its terms of reference with membership being made up mainly from Schools Forum members along with the Director of Children's Services, and the Head of Finance for Childrens services. The Board would actively look at ways to reduce spend and deficit in a way that would still achieve the outcomes required. It was noted that many other authorities had significant deficits and Government had recognised the significance of the issue.
- Additional funding had been provided for the hospital discharge programme in adult social care and Cabinet continued to ensure care providers were supported and finances kept under review.

Note: Councillor K Wood left the meeting at the conclusion of this item.

9 DATE AND TIME OF THE NEXT MEETING

Due to the election taking place on 6 May, the dates of future meetings would be advised when the 2021/22 calendar of meetings becomes finalised.

10 EXCLUSION OF THE PUBLIC

Resolved to exclude the public from the meeting by virtue of Section 100(A)(4) of the Local Government Act 1972 on the grounds that discussion will involve the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act, namely paragraph 3 – information relating to financial or business affairs of any particular person (including the authority holding that information).

11 OVERVIEW OF AYLESBURY VALE ESTATES AND DRAFT BUSINESS PLAN 2021-2024

John Chilver, Cabinet Member for Property and Assets introduced the Aylesbury Vale Estates (AVE) Business Plan 2021-2024, a joint venture land and property Company set up by Aylesbury Vale District Council. The Cabinet Member was supported by John Reed, Service Director for Property and Assets.

The report had been presented to Cabinet at its meeting on 16 February 2021. Mr Reed advised the Committee of AVE's active asset management, positive rate of return, current market movement including the impact of the covid pandemic on performance and planned disposals and investments.

Members held a detailed discussion where they questioned at length a range of issues including governance arrangements; potential planning decision difficulties; estate valuation; income opportunities; and future use of commercial land opportunities. A Member highlighted the need for local residents to be able to have their views heard on proposed developments and it was

noted that the Council was limited in its ability to influence AVE due to the partnership governance. The Committee asked that moving forward ad-hoc updates be provided on AVE and Mr Reed agreed to provide some extra detail outside of the meeting on governance arrangements and other areas highlighted by members.

Action: The Service Director for Property and Assets to provide further details as requested to Committee Members.

12 VERBAL UPDATE ON CONSILIO DRAFT BUSINESS PLAN

John Chilver, Cabinet Member for Property and Assets provided an update on the business plan of Consilio, a property Company, wholly owned by Buckinghamshire Council having previously been set up by South Bucks District Council. The Cabinet Member was supported by John Reed, Service Director for Property and Assets.

Mr Reed advised the Committee that the drafting of the business plan was in progress and he explained to the Committee that all units at the residential development at Tatling End had now been let. Members were advised that the Council had received the resignation of one of the company's directors and was in the process of appointing another officer to the position and were informed of the complications of potentially registering Consilio as a social housing provider.

Following a detailed discussion the Committee thanked Councillor Chilver and Mr Reed for their update and would discuss the business plan at a future meeting once finalised.

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Buckinghamshire Council

Finance & Resources Select Committee

Minutes

MINUTES OF THE MEETING OF THE FINANCE & RESOURCES SELECT COMMITTEE HELD ON WEDNESDAY 26 MAY 2021 IN MAIN SPORTS HALL, STOKE MANDEVILLE STADIUM, GUTTMANN ROAD, AYLESBURY HP21 9PP.

MEMBERS PRESENT

D Anthony, K Ashman, M Ayub, R Bagge, S Chhokar, L Clarke OBE, T Egleton, D Goss, G Harris, S James, I Macpherson, Z Mohammed, J Ng, W Raja, S Wilson and K Wood

Agenda Item

1 APOLOGIES

There were no apologies for absence.

2 ELECTION OF CHAIRMAN

Resolved: that Councillor R Bagge be elected Chairman of the Finance and Resources Select Committee for the ensuing year.

3 APPOINTMENT OF VICE-CHAIRMAN

The appointment of Vice-Chairman would be made at the meeting of this Committee on 22 July 2021.

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Finance, Resources, Property & Assets

Cllr John Chilver



Portfolio Priorities

- Drive efficiencies and savings from the new council structure
- Cut back office costs, reduce overheads and introduce new technology and increase income to protect front line services
- Embed a customer focused approach across the Council

Actions to deliver these priorities

Drive efficiencies from the new council structure including reduce overheads and back office costs

- Delivery of Better Buckinghamshire programme

Deliver improvements to the external website

- All content from legacy councils migrated to BC website

Save £13M in the coming year

- Quarterly Budget Monitoring Reports to F&R Select Committee

Increase income to protect front line services

- Annual review of fees & charges across all council services as part of the MTFP process
- Review of property income projections and opportunities

Develop and implement 'Customer First' as our approach to Customer Experience

- Deliver a clear set of Customer Service Standards and Customer Promise

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Report to Cabinet

Date: 20 July 2021

Reference number:

Title: **Quarter 1 Budget Monitoring Report 2021-22**

Relevant councillor(s): John Chilver

Author and/or contact officer: Richard Ambrose, Service Director – Corporate Finance & S151 Officer

Ward(s) affected: none specific

Recommendations: **Cabinet are asked to note the report and the risks and opportunities contained within it.**

Reason for decision: To understand the financial position of the Council in respect of 2021-22 Budgets.
Executive summary

- 1.1 This report sets out the Revenue and Capital position for Buckinghamshire Council for the financial year 2021/22.
- 1.2 In the first year of the new council, budgets were agreed on a Directorate basis and have been re-configured into Portfolios following the election and appointment of Cabinet Members.
- 1.3 The Appendix provides further detail for each Portfolio and information about performance relating to overdue debts and late payments of commercial debt.

2. Revenue

- 2.1 The forecast revenue budget outturn is summarised in Figure 1. The key Portfolio variances are explained in Appendix 1. The outturn variances are split between Business as Usual and those relating to the Covid-19 response.
- 2.2 Overall a £0.5m adverse variance is forecast after allowing for £4.9m of mitigations (see paragraph 11 in Appendix 1) of the overall pressures reported by Portfolio. This comprises:
 - £1.4m adverse variance on Covid related spend and;

- £0.9m favourable variation on BAU.

2.3 The £0.5m adverse variance broadly, therefore, comprises the proportion of Covid income losses not funded from the government's compensation scheme or BAU variances. The Council will continue to lobby Government for full recovery of income losses impacted by Covid. Furthermore, Portfolio's will seek to find mitigating actions in order to bring forecast spend back in line with the approved budget.

2.4 Figure 1: Revenue Budgets

	Budget	Forecast	Variance		Variance:	
			£000	£000	£000	%
	£000	£000	£000	%	£000	£000
Expenditure	7,173	7,233	59	1%	-	59
Income	(536)	(539)	(2)	0%	-	(2)
Leader	6,637	6,694	57	1%	-	57
Expenditure	37,772	39,976	2,204	6%	328	1,876
Income	(8,612)	(10,977)	(2,366)	27%	100	(2,466)
Climate Change and Environment	29,160	28,998	(162)	(1%)	428	(590)
Expenditure	10,271	10,360	88	1%	-	88
Income	(582)	(671)	(88)	15%	-	(88)
Communities	9,689	9,689	-	-	-	-
Expenditure	11,391	11,214	(177)	(2%)	30	(207)
Income	(4,719)	(1,896)	2,822	(60%)	2,677	145
Culture and Leisure	6,672	9,318	2,646	40%	2,707	(61)
Expenditure	618,431	606,924	(11,507)	(2%)	-	(11,507)
Income	(533,412)	(521,906)	11,507	(2%)	-	11,507
Education & Children's Services	85,018	85,018	(0)	(0%)	-	(0)
Expenditure	188,133	187,463	(670)	(0%)	-	(670)
Income	(136,290)	(134,881)	1,409	(1%)	1,102	307
Finance, Resources, Property & Asse	51,843	52,582	740	1%	1,102	(362)
Expenditure	219,256	219,802	546	0%	559	(13)
Income	(63,389)	(63,471)	(83)	0%	140	(223)
Health & Wellbeing	155,867	156,330	464	0%	699	(235)
Expenditure	15,600	14,102	(1,498)	(10%)	36	(1,534)
Income	(8,941)	(7,255)	1,687	(19%)	50	1,637
Housing & Homelessness & Regulatc	6,659	6,847	189	3%	86	103
Expenditure	15,439	15,802	363	2%	-	363
Income	(9,089)	(9,432)	(343)	4%	41	(384)
Planning and Regeneration	6,350	6,370	20	0%	41	(21)
Expenditure	67,111	70,076	2,965	4%	105	2,860
Income	(12,515)	(13,996)	(1,480)	12%	1,041	(2,521)
Transport	54,596	56,080	1,485	3%	1,146	339
Portfolios	412,491	417,928	5,437	1%	6,209	(772)
Expenditure	42,849	41,539	(1,310)	(3%)	(1,240)	(70)
Income	(455,340)	(458,973)	(3,633)	1%	(3,600)	(33)
Corporate & Funding	(412,491)	(417,434)	(4,943)	1%	(4,840)	(103)
Total			494	...	1,369	(875)

2.5 There is the potential for an additional opportunity saving of £1m from Disabled Facility Grants (DFG) which reflects a continuation of the position from 2020/21.

2.6 **Appendix 1** provides further detail on the revenue forecast outturn by Portfolio.

3. Capital Budget Outturn

3.1 Directorates' forecast for the Capital Programme reflects an expected £3.0m of slippage. Further details for each portfolio may be found in **Appendix 1**.

3.2 To reduce the amount of slippage in this financial year, budget profiles have been reviewed and slippage will be reviewed as part of the carry forward process.

Figure 2: Capital Budgets

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Climate Change and Environment	-3,315	10,070	9,261	-809	8.0%	Green
Communities	83	133	133	0	0.0%	Green
Culture & Leisure	-1,653	17,361	17,361	0	0.0%	Green
Education & Children's Services	6,126	58,886	59,285	399	-0.7%	Green
Finance, Resources, Property & Assets	546	7,536	7,390	-147	1.9%	Green
Health & Wellbeing	0	436	436	0	0.0%	Green
Housing & Homelessness & Regulatory Servi	-488	14,058	13,085	-973	6.9%	Green
Leader	-47	1,153	1,153	0	0.0%	Green
Planning and Regeneration	985	22,711	22,873	163	-0.7%	Green
Transport	3,859	53,552	51,892	-1,660	3.1%	Green
Grand Total	6,096	185,895	182,869	-3,026	1.6%	Green

Note: negative actuals relate to accruals and retentions – where the value of work done completed has been charged to last year but invoices not yet paid.

4. Other options considered

4.1 None arising directly from this report.

5. Legal and financial implications

5.1 This is a Finance report and all the financial implications are included in the report.

5.2 There are no legal implications arising from the report.

6. Corporate implications

6.1 Actions resulting from consideration of this report may influence future expenditure in areas of concern / interest.

7. Local councillors & community boards consultation & views

7.1 Not applicable.

8. Communication, engagement & further consultation

8.1 Not applicable.

9. Next steps and review

9.1 A report on the position at the end of September will be brought to Cabinet on 9 November

9.2 The Councils financial systems are being updated to fully reflect the recently formed Portfolios.

10. Background papers

10.1 Appendix 1 – Directorate level summaries.

11. Your questions and views (for key decisions)

11.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone [01296 382343] or email [democracy@buckinghamshire.gov.uk].

BUDGET MONITORING POSITION Q1 2021-22

APPENDIX 1 Portfolio Summary

(including Debt and Late Payments)

Contents

1. Leader
2. Climate Change and Environment
3. Communities
4. Culture and Leisure
5. Education & Children's Services
6. Finance, Resources, Property & Assets
7. Health & Wellbeing
8. Housing & Homelessness & Regulatory Services
9. Planning and Regeneration
10. Transport
11. Corporate & Funding
12. Outstanding Sundry Debts
13. Late Payments

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

1. Leader

Figure 1: Leader Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	7,173	7,233	59	1%	-	59
Income	(536)	(539)	(2)	0%	-	(2)
Leader	6,637	6,694	57	1%	-	57

Figure 2: Leader Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Leader	-47	1,153	1,153	0	0.0%	Green

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

- 1.1 **Leader Revenue Budget** £6.6m, Forecast £6.7m, Var **+£0.1m**
- The Strategic Infrastructure projects team is reporting a £61k pressure on their staff capitalisation target. This is being managed within the overall Transport Strategy budgets.
 - Economic Development & Skills budgets are break even.
 - Policy & Comms and Senior Management Deputy Chief Executive's teams are reporting a breakeven position.
- 1.2 **Leader Capital Budget** £1.2m, Forecast £1.2m, Var **£0m**
- Rural Broadband project (joint with LEP) is forecast to budget.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

2. Climate Change and Environment

Figure 15: Climate Change and Environment Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	37,772	39,976	2,204	6%	328	1,876
Income	(8,612)	(10,977)	(2,366)	27%	100	(2,466)
Climate Change and Environment	29,160	28,998	(162)	(1%)	428	(590)

Figure 16: Climate Change and Environment Capital Table

	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Cabinet Portfolio						
Climate Change and Environment	-3,315	10,070	9,261	-809	8.0%	Green

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

2.1 **Climate Change and Environment Revenue:** Budget £29.2m, Forecast £29.0m, Var **-£0.2m**

- a) Dog Control – Budget £129k – No Variance
- b) EFW & Residual Waste - Budget -£909k, Var Favourable £72k
 - i. BAU – Var -£72k,
Due to reduction in cost for business rates in EfW.
- c) Grounds Maintenance – Budget £795k, No Variance
- d) Household Recycling Centres - Budget £2,097k, Var Adverse £215k
 - i. Covid – Var +£12k
Adverse variance - relates to PPE costs.
 - ii. BAU – Var +£203k
Adverse Variance: £234k relates to loss of budgeted income (household disposal charges) £108k; reduction in recharge to Slough Borough Council £50k; trade charges re: contractors £26k; £50k for feasibility study on Buckingham HRC which is offset with underspend of £31k due to reduced waste stream costs.
- e) Waste Collection - Budget £18,002k, Var Adverse £21k
 - i. Covid – Var +371k
Adverse variance: (£120k) North Waste – Cost of agency, staff absence, vehicle hire and (£100k) shortfall of commercial waste

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

- income, and (£151k) Southern waste – dry recycling increased tonnages.
 - ii. BAU – Var -£350k
North Trade Waste adverse income shortfall (£50k) a reflection of current business activity in existing climate, offset by holding vacancies and additional income generation (£400k).
 - f) Street Cleansing – Budget £1,478k, Var Adverse £45k
 - i. Covid – Var +£45k
Adverse variance - £45k for Street cleansing due to staff absence, agency staff and vehicle hire costs.
 - g) Waste Disposal – Budget £2.585k, Var Favourable £14k
 - i. BAU – Var -£14k
Favourable variance - running expense savings.
 - h) Waste Strategy & Management – Budget £1,388k, Var Favourable £387k
 - i. BAU – Var -£387k
Reduced costs for the Southern Waste Contract and legacy recycling budgets
 - i) Energy, Arboriculture & Natural Environment - Budget £1,261k, Var Adverse £30k
 - i. £30k overspend in Arboriculture & other Natural Environment budgets, mainly on staffing, which is being managed and offset in the service area by headroom in the Planning portfolio.
 - j) Gypsy & Travellers – Budget £5k – No Variance
 - k) Flood Management – Budget £511k, No Variance
- 2.2 **Climate Change & Environment Capital:** Budget £10.1m, Forecast £9.3m, Var **£-0.8m**
- a) Waste accelerated spend of £1.2m for purchase of new vehicles for new Southern Waste contract and future year budgets to be re-aligned
 - b) Flood defence schemes slippage of £2m – forecast has been based on anticipated spend for the year and the capital programme requires reprofiling across the years to reflect spend. Slippage for Willows (£720k) and Hughenden (£208k) due to options reports that are not yet finalised. Saunderton scheme (£172k) is no longer going ahead and is now included in the future TfB drainage capital programme.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

3. Communities

Figure 19: Communities Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	10,271	10,360	88	1%	-	88
Income	(582)	(671)	(88)	15%	-	(88)
Communities	9,689	9,689	-	-	-	-

Figure 20: Communities Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Communities	83	133	133	0	0.0%	Green

3.1 **Communities Revenue:** Budget £9.7m, Forecast £9.7m, Var **+£0.0m**

- Communities Portfolio is forecasting a break-even position
- As part of the Localities Budget there is an additional £122k one off budget allocation for COVID related staffing activity, this is expected to breakeven
- In addition, although a net NIL BAU variance overall, there is an £88k variance relating to government grants which is offset by Community Safety activity (Prevent and Domestic Violence).

3.2 **Communities Capital:** Budget £0.1m, Forecast £0.1m, Var **£0m**

- Nil variance overall. However, there is a detailed project review in progress to re-profile the project budget, (total capital scheme £343k) which may impact the outturn.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

4. Culture and Leisure

Figure 17: Culture and Leisure Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	11,391	11,214	(177)	(2%)	30	(207)
Income	(4,719)	(1,896)	2,822	(60%)	2,677	145
Culture and Leisure	6,672	9,318	2,646	40%	2,707	(61)

Figure 18: Culture and Leisure Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Culture & Leisure	-1,653	17,361	17,361	0	0.0%	Green

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

4.1 Culture and Leisure Revenue: Budget £6.7m, Forecast £9.3m, Var +£2.6m

- a) Arts & Culture - Budget £1.3m, Var Adverse £14k
 - i. BAU – Var +£14k, Adverse made up of minor variances across the area.
- b) Libraries - Budget £3.9m, Minor Variance
 - i. Covid – Var +£60k, Adverse
 - ii. Adverse Covid figures relate to reduced service and income loss expected in Q1
 - iii. BAU – Var -£59k, Favourable
 - iv. Favourable variance but the Service is anticipating a breakeven position at the year-end once costs are confirmed.
- c) Museums & Heritage - Budget £0.6m, Var Favourable £14k
 - i. BAU – Var -£14k, Favourable
 - ii. Favourable variance due to a reduction in grant payments to Bucks County Museum and Wycombe Heritage & Arts Trust.
- d) Country Parks, Parks & Play Areas - Budget £-39k, Var Adverse £106k
 - i. Covid – Var +£107k, Adverse

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- ii. Adverse variance relates to extra cleaning costs and events income shortfall for Country Parks (£54k)
- iii. A shortfall in functions and catering income associated with the golf course at Farnham Park (£53k).
- iv. BAU – Var -£1k, Favourable
- e) Tourism Budget £48k, Var Favourable £2k.
- f) Leisure Centres - Budget (£1m), Var Adverse £2.5m
 - i. Covid – Var +£2.5m, Adverse
 - ii. Adverse variance Relates to reductions in income associated with the delays to the Government’s Covid Roadmap and associated restrictions with operations. This will be partly offset by government Leisure Recovery Fund of £875k, plus an additional payment from the government’s income protection scheme. The Service is also in the process of reviewing assumptions with the leisure operators, although the position obviously remains dependent on the government’s roadmap (capacity constraints) and customer confidence, so continual monitoring of actuals will be required for the coming months. A specific contingency of £2m for leisure recovery also forms part of the Council’s agreed budget for 2021/22.

4.2 **Culture and Leisure Capital:** Budget £17.4m, Forecast £17.4m, Var **£0.0m**

- a) No slippage is currently forecast however Leisure Centre Maintenance, Parks and Play Area and South Bucks Country Park will all be reprofiled.
- b) Country Parks Visitors Centre is underway however some spend could carry over into the next financial year whilst Libraries Self-Service will commence this year.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

5. Education & Children's Services

Figure 9: Education & Children's Services Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	618,431	606,924	(11,506)	(2%)	-	(11,506)
Income	(533,412)	(521,906)	11,507	(2%)	-	11,507
Education & Children's Services	85,018	85,019	1	0%	-	1

Figure 10: Education & Children's Services Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Education & Children's Services	6,126	58,886	59,285	399	-0.7%	Green

5.1 Education & Children's Services Revenue: Budget £85.0m, Forecast £85.0m, Var +£0.0m

- a) Revenue budgets are projected to breakeven at this point in the year however risks of up to £2.3m have been identified across the following areas:
 - i. Agency staffing costs in Children's Social Care – Risk ranging from £890k to £1.5m
 - ii. Accommodation costs for young people leaving care, including unaccompanied asylum seeking children, £387k
 - iii. Costs of support for children with disabilities £328k
- b) Actions being taken to address agency staffing costs include the social work academy, targeted recruitment campaigns for key staffing groups and actions to improve retention of staff.
- c) Placement costs for children in care are currently projected to break even, as the budget includes additional growth to reflect the impact of the covid-19 pandemic on demand for placements and complexity of need. Numbers and costs of external residential placements are being closely monitored and managed.
- d) Education budgets are projected to break even.

5.2 Education & Children's Services Capital: Budget £58.9m Variance +£0.4m

- a) An underspend of £0.4m against the Children's Social Care capital programme

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- b) Secondary School Places: Overspend/Accelerated progress variance of £952k.
- c) Primary School Places: Overspend/Accelerated progress variance of £34k.
- d) Early Years Project: Slippage forecasted of £87k.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

6. Finance, Resources, Property & Assets

Figure 13: Finance, Resources, Property & Assets Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	188,133	187,463	(670)	(0%)	-	(670)
Income	(136,290)	(134,881)	1,409	(1%)	1,102	307
Finance, Resources, Property & Assets	51,843	52,582	740	1%	1,102	(362)

Figure 14: Finance, Resources, Property & Assets Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Finance, Resources, Property & Assets	546	7,536	7,390	-147	1.9%	Green

- 6.1 **Finance, Resources, Property & Assets Revenue:** Budget £51.9m, Forecast £52.6m, Var **+£0.7m**
- 6.2 Finance, Resources, Property & Assets portfolio is forecasting an adverse variance of £740k of which +£1,102k is COVID related offset by a BAU favourable variance of (£362k).
- 6.3 The main variances are as follows:
- a) COVID +£1,102k adverse variance:
 - i. £500k from Council Tax/Business Rates loss of income on court costs recovered, forecasts are for the first quarter of the year while Courts are clearing the backlog of cases, c71% of this will be met by the Government through its income protection scheme which is available for the first quarter.
 - ii. £300k prudent additional impact on Property Rental Income (£2.0m loss was budgeted in January; we are forecasting a slightly higher loss to reflect the impact the extended lockdown could have on retail & hospitality sectors);
 - iii. £202k income loss on sports pitch lettings and Waterside North Car Park weighted in Q1 to reflect lockdown impacts.
 - iv. £100k HROD loss of pay as used income as income activity is yet to return to pre COVID levels.
 - b) BAU £362k favourable variance:

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- i. £452k favourable variance on BAU budgets from utilising Property & Assets rental void contingencies.
 - ii. £200k favourable variance in Revenue and Benefits service mainly from additional Govt. grant income for Council Tax administration support.
 - iii. £150k adverse variance relating to additional ICT cost of cyber security to bring the Council up to a suitable level of protection against cyber attack
 - iv. £90k adverse variance due to short fall on pay budgets within Resources Directorate
 - v. £50k adverse variance on HR & OD loss of income from traded service packages as schools covert to academies/join Multi-Academy Trusts.
- 6.4 Risk of additional ICT costs estimated to be c£100k from the development of ServiceNow, the customer interface system, as greater reliance is placed on the system to raise calls/requests for HROD, Finance and ICT services. Developments of the system will be managed via the ServiceNow Board.
- 6.5 **Finance, Resources, Property & Assets Capital:** Budget £7.5m, Forecast £7.4m, Var **-£0.1m**
- a) £73k of slippage on BAU Property projects, including £50k slippage on the development fit out of a unit at Vale Retail Park, and £23k of slippage on the ongoing programme of compartmentation/fire stopping in NCO (work can only take place when building is empty, mainly at weekends).
 - b) £74k Slippage on ICT projects: Including -£395k slippage on Delivery of Technology Strategy unreleased budgets as the service will not be delivering on any new projects this financial year; offset by +£321k overspend on iCares Social Care systems, the overspend is to be met from Capital contingency; a breakeven position is forecast for both Buckinghamshire Network project with BHT/CCG and Device Refresh project.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

7. Health & Wellbeing

Figure 3: Health & Wellbeing Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	219,256	219,802	546	0%	559	(13)
Income	(63,389)	(63,471)	(83)	0%	140	(223)
Health & Wellbeing	155,867	156,330	464	0%	699	(235)

Figure 4: Health & Wellbeing Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Health & Wellbeing	0	436	436	0	0.0%	Green

7.1 Health & Wellbeing Revenue: Budget £155.9m, Var **+£0.5m**, Movt -

- a) The forecast for end of May is a adverse variance of £464k. This relates to
 - i. £0.235m favourable variance in Adult Social Care, linked primarily to ASC operations BAU activity in particular around residential placements.
 - ii. £0.699m adverse variance due to additional spend on Nursing placements and Home Care linked to Covid-19
- b) There are a number of significant risks that could impact on the 2021/22 position including provider failure and above budget requests for fee uplifts and cost pressures from additional clients through the Discharge to Assess (D2A) process where NHS funding is due to reduce from 6 weeks to 4 weeks from end of June with a risk of no further funding from end of September. We are working closely with the CCG to develop a longer-term solution for D2A including a joined up 'Home First' approach. A three-month review of all D2A clients is being put in place to ensure appropriate long-term packages are in place and to mitigate the risk of additional cost pressures.

7.2 Health & Wellbeing Capital: Budget £0.436m, Var **£-m**

7.3 There is currently a freeze period whilst a review of the proposed scheme in light of Covid-19 takes place.

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8. Housing & Homelessness & Regulatory Services

Figure 7: Housing & Homelessness & Regulatory Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	15,600	14,102	(1,498)	(10%)	36	(1,534)
Income	(8,941)	(7,255)	1,687	(19%)	50	1,637
Housing & Homelessness & Regulatory	6,659	6,847	189	3%	86	103

Figure 8: Housing & Homelessness & Regulatory Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Housing & Homelessness & Regulatory Servi	-488	14,058	13,085	-973	6.9%	Green

Note: negative actuals relate to accruals and retentions – where the value of work done / completed has been charged to last year, but invoices not yet paid.

8.1 Housing & Homelessness & Regulatory Revenue: Budget £6.7m, Forecast £6.9m, Var +£0.2m

- Housing & Homelessness is currently reporting a £30k adverse variance from reduced HMO License income. They are carrying an as yet unquantified risk – which is likely to materialise this year and beyond – on Temporary Accommodation: Discretionary Housing Benefit funding has been reduced by the Government, from £1m to £570k, which is likely to impact on the number of households the Revs & Bens team can assist with rent payments, and could drive up TA applications, as could the ending of the Government's COVID moratorium on landlord evictions. Also, the move to a Universal Credit system is expected to reduce our ability to over-achieve on Housing Benefit debt recovery, which currently helps to subsidise TA costs for the Council. These impacts are being modelled for consideration in the MTFP.
- Regulatory services are reporting a £23k adverse variance on Coroners due to increases in the price of the Mortuary Services contract. We are expecting to be able to manage this overspend through an improved position on Registrar's wedding income.
- Cemeteries and Crematoria are reporting a COVID adverse variance of £36k from loss of income on Webcasts (which are still free of charge whilst restrictions are in place) and the cost of hire of portacabin to ensure social distancing for staff and daily cleaning.

APPENDIX 1 Portfolio Summary

(including Debt and Late Payments)

- d) Licensing is reporting an £100k adverse variance: £50k COVID-related shortfall on premises income streams, and £50k BAU unachievable income targets on normal business activity in existing climate.

8.2 **Housing & Homelessness & Regulatory Capital:** Budget £14.1m, Forecast £13.1m, Var **-£1.0m:**

- a) £787k slippage due to cremator replacement project phased over this and next financial year, and £186k savings on completed Wycombe cemetery (£98k), crematorium projects carried forward from 2020/21 (£81k on driveway/ soffit work and refractory projects) and car park lighting project savings expected (£9k)
- b) All other Housing and DFG budgets are forecast to budget. We are expecting there to be headroom of c.£1m within the DFG allocation, as the allocation has increased by £0.5m this year, and we carried forward a sizable unspent reserve from legacy councils. Housing & Better Care Fund colleagues are starting to explore options for how to best utilise this grant headroom.

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9. Planning and Regeneration

Figure 5: Planning & Regeneration Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	15,439	15,802	363	2%	-	363
Income	(9,089)	(9,432)	(343)	4%	41	(384)
Planning and Regeneration	6,350	6,370	20	0%	41	(21)

Figure 6: Planning & Regeneration Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Planning and Regeneration	985	22,711	22,873	163	-0.7%	Green

9.1 Planning & Regeneration Revenue: Budget £6.4m, Forecast £6.4m, Var **+\$0.0m**

- a) Planning are projecting a £30k favourable variance across the service. An improved Building Control income position (£330k) is helping to offset agency cost pressures in Development Management (£264k) and in Planning Policy and Enforcement (£57k). The team are currently finding mitigations to manage a budget risk around the use agency staff within the service, to provide service cover whilst they undertake permanent recruitment; Income projections are expected to improve next Qtr, in line with increased numbers of planning applications.
- b) Town Centre management budgets are forecasting a total pressure of £50k: £40k from markets income loss, which will largely be reclaimed under the MHCLG income loss scheme, plus a further £10k of overspend on running cost budgets which will be managed down this year.

9.2 Planning & Regeneration Capital: Budget £22.7m, Forecast £22.9m, Var **-\$0.2m**

- a) A small amount, £150k, of accelerated spend forecast for Walton Street Public Realm works (forecast £3.8m against 21-22 budget of £3.6m);

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10. Transport

Figure 11: Transport Revenue Table

	Budget	Forecast	Variance		Variance:	
	£000	£000	£000	%	COVID £000	BAU £000
Expenditure	67,111	70,076	2,965	4%	105	2,860
Income	(12,515)	(13,996)	(1,480)	12%	1,041	(2,521)
Transport	54,596	56,080	1,485	3%	1,146	339

Figure 12: Transport Capital Table

Cabinet Portfolio	Actuals to Date £000	Total Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	% Slippage	RAG Rating
Transport	3,859	53,552	51,892	-1,660	3.1%	Green

10.1 Transport Revenue: Budget £54.6m, Forecast £56.1m, Var **+£1.5m**

- a) Other Highways & Technical – Budget £3.4m, No Variance
- b) Rights of Way – Budget £394k, No Variance
- c) Parking Operations – Budget -£345k, Var Adverse £1.1m
 - Covid – Var £1m
Adverse variance is due to projected loss of parking income April 21 – September 21. Despite income budgets being reduced this year (45% reduction for off street and 20% reduction for on street) there is still an additional reduction in income due to Covid. This will be partly offset through income from the Government’s income recovery scheme which is held corporately. The income, however, is forecast to gradually increase over the year as further restrictions are lifted. Forecast variance is made up of £831k for off-street and £210k for on street.
 - BAU – Var £50k
Adverse variance –is due to parking savings in MTFP being unachievable in-year due to a delay on the service review and time needed to implement changes.
- d) TfB RJ Contract Budget £17.8m, Var Adverse £42k
 - Covid – Var £45k
Adverse variance –is due to the continuation of deep cleaning of the depots and vehicle costs to maintain social distancing for April - September.

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- BAU – Var -£3k favourable variance – minor variance
- e) Home to School Budget £21.1m, Var Adverse £387k
 - i. BAU – Var -£387k
Adverse variance –relates to anticipated increased transport costs, calculated using historic actual data and trends.
- f) Integrated Transport Budget £9.4m, Var Favourable £35k
 - i. BAU – Var +£35k
Favourable variance – Transport Services currently showing an underspend due to Concessionary Travel forecast, the service is anticipating a breakeven position once costs are confirmed
- g) Corporate Director Budget £0.2m, Var Adverse £60k
 - i. Covid – Var £600k,
Relates to Senior staff time spent on COVID activities.
- h) Transport Strategy & HS2 Budget£2.5m, Var Favourable £61k
 - i. There is a £61k underspend in Transport Strategy budgets due to staffing vacancies.

10.2 **Transport Capital:** Budget £53.5m, Forecast £51.9m, Var -£1.7m

- a) Strategic Transport projects are on track to spend within budget
- b) Transport Services slippage of £0.1m for Public Transport relating to Aylesbury Bus Station project yet to start as project detail to be determined.
- c) Highways & Technical Services forecast slippage (£1.53m) being:
 - i. Marlow Bridge (£933k) as scheme is expected to start in February 2022 following programmed junction improvement works at Westhorpe Roundabout
 - ii. Salix slippage (£289k) for Salix Energy Loans Scheme (SEELS) funding being removed for 21/22 as can only bid for value of the recycle fund (budget will be updated to reflect new Salix bid of £432k)
 - iii. Fleet Management slippage (£240k) on vehicle purchases not forecast to be spent.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

- iv. Car Parks slippage of £70k as forecast is based on anticipated spend for the year and capital programme to be reprofiled across the years to reflect planned spend in the next two financial years.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

11. Corporate & Funding

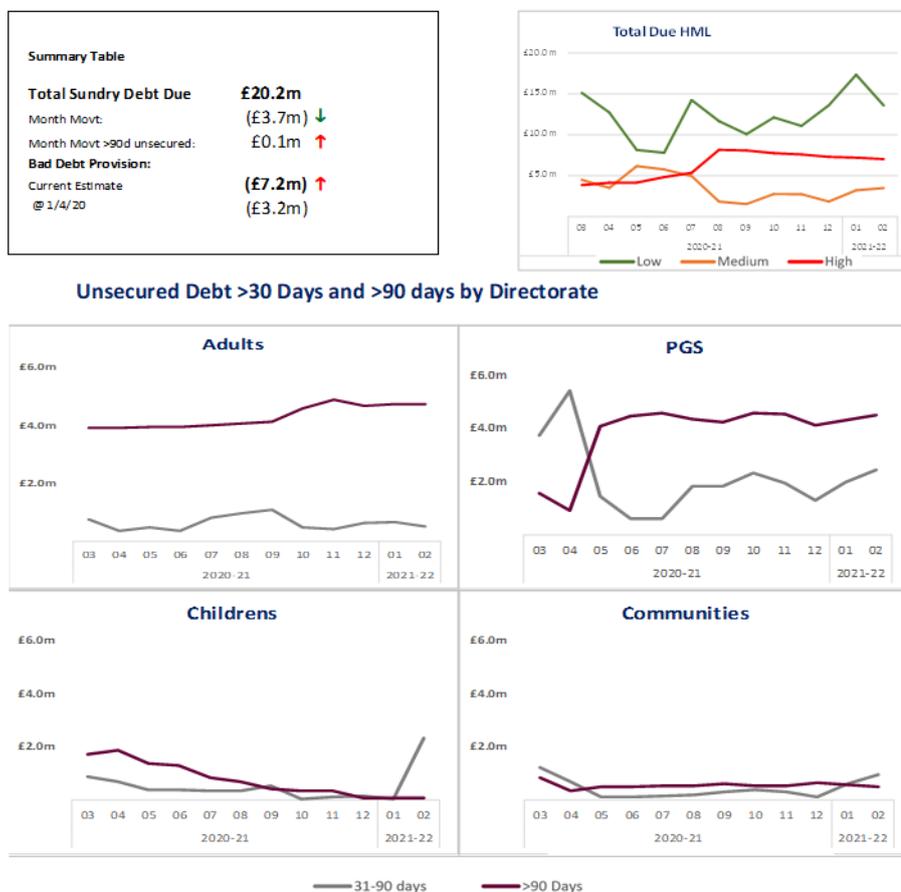
11.1 Within Corporate & Funding mitigations have provided for certain items where projected overspends have been forecast:

- a) **Health and Wellbeing:** There is provision in corporate contingency for 'Adult Social Care Pressures' and £464k has been allowed for from this contingency although, at this stage, this will not be released into the service. This will mitigate the Health and Wellbeing variance.
- b) **Culture and Leisure – Leisure Centres:** £875k from the Leisure Recovery Grant to be passed direct to the leisure operators. There is also a provision in corporate contingency for Leisure Providers and £740k has been allowed for from this contingency.
- c) **General** - estimated £2.8m funding which could be available from the local government income compensation scheme. This could cover Covid related income pressures in, for example, parking, waste and leisure.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

12. Outstanding Sundry Debts

Figure 21: Sundry Debts Table



- 12.1 We are not presently assembling Debt info by Portfolio as we have not yet re-configured the financial system to do so. This will be presented by Portfolio for quarter 2 reporting to Cabinet.
- 12.2 The **unsecured debt over 90 days** as at end May 21 for Buckinghamshire Council is £10m, this is a slight increase in debt over 90 days £0.1m since last month and is the highest level in the last 12 months. The Councils target for this debt is £10m.
- 12.3 **Total overdue debts** at the end of May were £20.2m, a reduction of £3.7m since the end of April and £0.8m since end of March.
 - a) The directorates where total overdue debt has reduced are; Adults, Children’s and Resources. DCE and Communities have remained the same and a slight increase has been seen in PG&S of £0.2m.

APPENDIX 1 Portfolio Summary (including Debt and Late Payments)

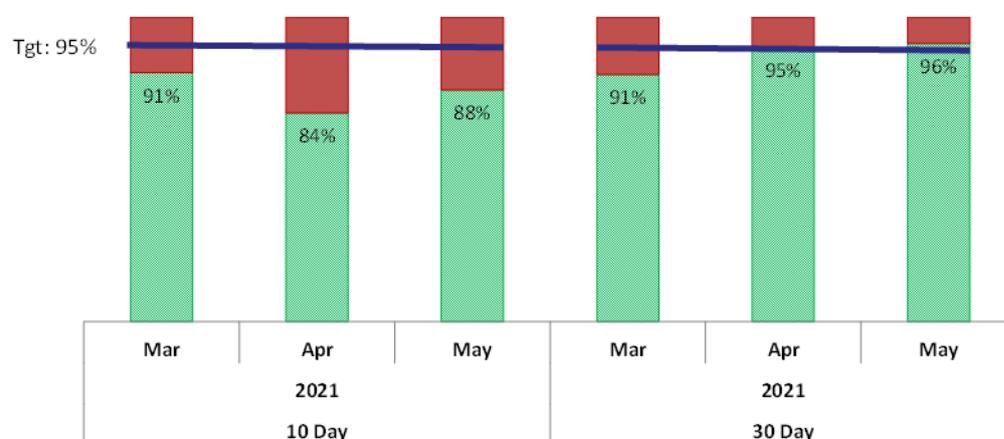
b) £3.9m of income has been identified to customers but not to individual invoices. At this point we cannot report these receipts to a specific Directorate.

12.4 **Unsecured Debt Recovery:** In the first two month of the financial year 21-22 the total unsecured debt recovered is £13.3m and to at the point of this report being written a total debt recovered across all directorates £14.9m.

13. Late Payments

Figure 22: Late Payments Table

Late Payment Performance Past 3 Months



	Mar	Apr	May	Mar	Apr	May
No. Late	55	67	66	1,167	435	327
No. Paid	550	359	488	11,262	8,280	7,264
No. Invoices	605	426	554	12429	8715	7591

- 13.1 During period 2 the overall invoices on time was 95.2%, just above the Council's target of 95%. The rolling 3-month average is 93.0%, the performance in 21/22 is 94.8%.
- 13.2 Over a rolling 12-month period, invoices paid within 30 days were above target (95.1%) and those falling due in 10 days were below (84.0%). Overall performance was 94.5% on time.
- 13.3 In May, the Children's directorate had the largest number of late invoices at 204, there is exploratory work with the Head of Finance – Children's and the service to identify the route cause and understand the reasons behind this.

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