



## Finance & Resources Select Committee Agenda

Date: Thursday 30 November 2023

Time: 2.00 pm

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

### Membership:

R Bagge (Chairman), M Walsh (Vice-Chairman), M Ayub, M Bracken, S Chhokar, D Dhillon, T Dixon, M Fayyaz, G Harris, T Hogg, I Macpherson, R Newcombe, C Oliver and S Wilson

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Agenda Item	Time	Page No
<b>1 Apologies for absence / Changes in membership</b>		
<b>2 Declarations of Interest</b>		
<b>3 Minutes</b> The minutes of the meeting held on 5 October 2023 to be confirmed as a correct record.		<b>5 - 8</b>

#### **4 Public Questions**

Public Questions is an opportunity for people who live, work or study in Buckinghamshire to put a question to a Select Committee.

The Committee will hear from members of the public who have submitted questions in advance relating to items on the agenda. The Cabinet Member, relevant key partners and responsible officers will be invited to respond.

Further information on how to register can be found here: <https://www.buckinghamshire.gov.uk/your-council/get-involved-with-council-decisions/select-committees/>

#### **5 Budget Monitoring Q2 2023/24**

**14:15**

**9 - 58**

To consider the Budget Monitoring Q2 papers as reported to Cabinet on 14 November 2023.

##### **Contributors:**

Councillor John Chilver, Cabinet Member for Accessible Housing & Resources

David Skinner, Service Director for Finance (Section 151 Officer)

##### **Papers:**

Quarter 2 Budget Monitoring Report 2023-24

Appendix 1 – Further detail

Appendix 2 – Portfolio Action Plans

Appendix 3 – Capital Approve Programme

Appendix 4 – Q2 Capital Budget Adjustments and Reprofiling

#### **6 ICT ONE Programme and AURA**

**14:45**

**59 - 74**

The Committee will receive a report on progress to consolidate the ICT estate so that duplication is removed, and efficiencies and savings are realised in line with the Better Buckinghamshire programme and to set out progress for the next steps in the Council's Enterprise Resource Planning journey.

##### **Contributors:**

Councillor John Chilver, Cabinet Member for Accessible Housing & Resources

Councillor Tim Butcher, Deputy Cabinet Member for Resources

Sarah Murphy-Brookman, Corporate Director for Resources

Tony Ellis, Service Director for ICT

**Papers:**

Update on the ICT ONE Programme and AURA

- 7 Absence in the Workplace and Absence Management - update report** **15:15** **75 - 82**

To committee will receive an update report on absence and absence management following consideration of a detailed report in April 2023.

**Contributors:**

Councillor John Chilver, Cabinet Member for Accessible Housing & Resources

Councillor Tim Butcher, Deputy Cabinet Member for Resources

Sarah Murphy-Brookman, Corporate Director for Resources

Sarah Keyes, Service Director for HR & OD

**Papers:**

Update on Buckinghamshire Council Absence Management

- 8 Budget Scrutiny Inquiry Group Scoping Paper** **15:35** **83 - 92**

The Committee will discuss and agree the budget scrutiny inquiry group proposal.

**Papers:**

Budget Scrutiny Inquiry Group Scoping Paper and Timetable

- 9 Work Programme** **15:50** **93 - 94**

The Committee will discuss the work programme and note the items for the next meeting.

**Contributors:**

All Committee Members

**Papers:**

Work Programme

- 10 Date and time of the next meeting**  
Budget Scrutiny will take place week commencing 8 January 2024.

The next meeting will take place on 22 February 2024.

**11 Exclusion of the Public (if required)**

To resolve that under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item(s) of business on the grounds that it involves the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act.

*Paragraph 3 – information relating to the financial or business affairs of any particular person (including the authority holding that information)*

**12 Confidential Minutes (if required)**

**95 - 98**

The confidential minutes of the meeting held on 5 October 2023 to be confirmed as a correct record.

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: Chris Ward [democracy@buckinghamshire.gov.uk](mailto:democracy@buckinghamshire.gov.uk)  
01296 585807



Agenda Item 3  
**Buckinghamshire Council**  
**Finance & Resources Select**  
**Committee**

## Minutes

**MINUTES OF THE MEETING OF THE FINANCE & RESOURCES SELECT COMMITTEE HELD ON THURSDAY 5 OCTOBER 2023 IN THE OCULUS, BUCKINGHAMSHIRE COUNCIL, GATEHOUSE ROAD, AYLESBURY HP19 8FF, COMMENCING AT 2.00 PM AND CONCLUDING AT 3.15 PM**

### MEMBERS PRESENT

R Bagge, M Walsh, D Anthony, M Bracken, S Chhokar, P Cooper, G Harris, I Macpherson, R Newcombe, C Oliver and S Wilson

### OTHERS IN ATTENDANCE

J Chilver, M Tett, G Williams, G Badhan, R Barker, M Dickman, J Reed, R Seed, D Skinner and C Ward

### Agenda Item

#### 1 APOLOGIES FOR ABSENCE / CHANGES IN MEMBERSHIP

Apologies were received from Councillors T Dixon, D Dhillon and M Fayyaz.

Councillor P Cooper substituted for Councillor T Dixon.

#### 2 DECLARATIONS OF INTEREST

There were none.

#### 3 MINUTES

The public and confidential minutes of the meeting held on 20 July 2023 were confirmed as an accurate record.

#### 4 PUBLIC QUESTIONS

There were none.

#### 5 BUDGET INQUIRY 2023 RECOMMENDATIONS: 6-MONTH REVIEW

The Leader introduced the report and invited questions from Select Committee Members. During the discussion, the following points were noted:

- The schedule of quantified risks would be shared with Risk Management Group on an annual basis likely around the time of budget scrutiny.
- Opportunity schedules were reported at Directorate Boards and Corporate Management Team but would be unlikely to feature in budget paperwork due to the dynamism of

opportunities and the overall challenging financial position. Opportunities would feature if they were practical and deliverable within budget. Additionally, the Deputy Cabinet Member for Resource was considering opportunities for increased income.

- The role of Community Boards was to facilitate at local level and leverage contributory funding (e.g. Thames Valley Police, Voluntary Community Sector and NHS) particularly when demand and costs for statutory services had increased. The Cabinet Member for Communities would be leading a review of Community Boards ready for implementation in May 2025.
- The potential site identified for Buckinghamshire Archives would look to accommodate New County Office archives, the Buckinghamshire Museum at Halton, artifacts found through HS2 groundworks and, potentially, the Wycombe Museum.
- There was no commitment of funding towards the Visitor Economy Strategy due to the financial pressures on the Council. Instead, investment may be facilitated through external organisations.
- Members would welcome more information regarding increased provision for Council-owned temporary accommodation.

The Chairman thanked the Leader for the update report.

## **6 WORK PROGRAMME**

Members noted the work programme and the Chairman advised that considerations for other reports could be emailed to him and the Senior Scrutiny Officer. Suggestions from Members included:

- Arrangements regarding Trading Standards (following the meeting it was confirmed this responsibility is with the Communities & Localism Select Committee).
- The enhanced data on staff absence as referenced at the meeting on 6 April 2023.

One Member also noted that it would be helpful to ensure that the upcoming budget papers identify revenue savings due to capital investment.

## **7 DATE AND TIME OF THE NEXT MEETING**

30 November 2023 at 2pm.

## **8 EXCLUSION OF THE PUBLIC**

RESOLVED –

That pursuant to Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting during consideration of Minute No 9, on the grounds that it involves the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act as defined as follows:

Information relating to the financial or business affairs of any particular person (including the authority holding that information) (Paragraph 3, Part 1 of Schedule 12A, Local Government Act 1972) (The need to maintain the exemption outweighs the public interest in disclosure, because disclosure could prejudice the Council's position in any future process or negotiations).

## **9 ENERGY FROM WASTE INCOME**

This item was undertaken in confidential session. A number of topics were discussed including:

- Waste reserves.
- Risks.

- Contract arrangements.
- Plant maintenance.

The Chairman thanked the Cabinet Member and the officers for the report.

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## Report to Cabinet

<b>Date:</b>	14 November 2023
<b>Title:</b>	<b>Quarter 2 Budget Monitoring Report 2023-24</b>
<b>Relevant councillor(s):</b>	John Chilver, Cabinet Member for Accessible Housing and Resources
<b>Author and/or contact officer:</b>	David Skinner, Service Director – Finance & S151 Officer
<b>Ward(s) affected:</b>	none specific
<b>Recommendations:</b>	<b>Cabinet is asked to:</b> <ul style="list-style-type: none"><li><b>i. Note the report and the risks and opportunities contained within it.</b></li><li><b>ii. Note the actions being taken to mitigate pressures as set out in para 3.9.</b></li></ul>
<b>Reason for decision:</b>	To understand the financial position of the Council in respect of 2023-24 Budgets.

### **1. Executive summary**

- 1.1 This report sets out the forecast Revenue and Capital outturn position for Buckinghamshire Council for the financial year 2023/24 as at Quarter 2.
- 1.2 The Council is continuing to experience significant financial pressures due to continued increase in demand and complexity of need in key services, such as Adults Social Care and Children's Social Care.
- 1.3 The forecast revenue outturn position at Quarter 2 is an adverse variance of **£8.6m**, (2% of Portfolio budgets), an increase of £0.3m from the Quarter 1 reported position of £8.3m. This is primarily due to pressures in Health and Wellbeing and Education and Children's Services from demand and market insufficiency issues, coupled with

pressures in Housing & Homelessness & Regulatory Services in Temporary Accommodation budgets and Transport budgets.

- 1.4 Within the overall position there is an adverse variance of £15.2m (3%) in Portfolios (£14.0m last quarter) offset by a £6.6m (£5.7m last quarter) favourable variance in Corporate & Funding.
- 1.5 Following the Quarter 1 position, detailed Portfolio Action Plans have been implemented to address pressures, with a view to urgently bringing budgets back into line. The Quarter 2 position reflects positive variances across several portfolios linked to the delivery of the action plans, however, the financial position has deteriorated overall due to increasing pressures within Education & Children's Services which are detailed below. Table 1 provides a summary of the position by Portfolio.
- 1.6 Capital spending is forecast to be 99.5% of budget, a variance of £0.6m.

## **2. Revenue**

- 2.1 The forecast revenue outturn for 2023/24 is an adverse variance of £8.6m (2%).
- 2.2 Within the overall position the main variances are:
  - a) The £15.2m (£14.0m last quarter) adverse variance in Portfolios includes:
    - i. £3.4m pressure (£3.9m last quarter) in Health and Wellbeing due to growth in client numbers, and increased cost of care packages, particularly in Residential, Nursing and Supported Living. Portfolio action plan initiatives are supporting the position against a challenging background of client growth.
    - ii. £9.8m pressure (£3.9m last quarter) in Education & Children's Services predominantly due to the national insufficiency of placements for children looked after leading to a shortage of available placements and very high unit costs of those placements that can be accessed. It was noted in last quarter's report that there was a significant risk of cost increases due to changes in activity. The increased pressure is due to further shifts in the mix of placements from fostering to residential with an increase in number of bed nights in residential and high cost placements. Further mitigating actions are being developed to address and reduce this pressure.
    - iii. £1.1m adverse variance (£1.5m last quarter) in Housing & Homelessness & Regulatory Services in Temporary Accommodation budgets due to increased demand, particularly for nightly paid accommodation. There has been an increase in clients presenting as homeless, and an underlying shortage of suitable housing to move

clients on to permanently, but significant mitigations have been implemented to contain the pressure.

- iv. £1.3m adverse variance (£3.2m last quarter) in Transport Services. This is predominantly in Transport costs £1.3m pressure (£0.8m last quarter) due to increased contract costs in Home to School Transport with provider pressure to increase costs on letting of new contracts. There is a forecast shortfall of £0.7m in the Parking Income budget (an improved forecast from the Quarter 1 position of £1.8m shortfall), and this is offset by new favourable variances in expenditure from implementation of action plans.
  - v. The position also reflects a forecast shortfall on Energy from Waste income of £4.8m due to the reduction in market energy prices. This is being offset by a drawdown from the waste reserve in line with the intended use of that reserve.
- b) The £6.6m of favourable variances (£5.7m last quarter) in corporate budgets includes:
- i. £5.3m favourable variance (£4.3m last quarter) relating to interest income. This reflects further increases in the Bank of England base rate.
  - ii. £0.8m favourable variance on interest payable budgets, due to recalculation of loan repayments.
  - iii. A minor surplus of £0.2m in grant income due to the budget being set prudently.
  - iv. A favourable variance of £0.3m arising predominantly from contribution from grants towards central overheads.
  - v. Corporate Contingencies are retained to address the ongoing risk of further pressures within the year.
  - vi. Available reserve balances: in addition to the Corporate Contingencies, the “Mitigating Future Financial Risks” reserve contains £11.5m. After known commitments of £2.2m, a balance of £9.3m remains which could be called upon if required.

**Figure 1: Corporate Contingencies & Mitigating Future Financial Risks Reserve**

2023-24 Revenue Contingencies	Budget	Released	Current Budget	Favourable Variances - mitigating pressures	Remaining to cover pressures that may arise in remainder of
	£'000	£'000	£'000	£'000	£'000
<b>Pay, Pension and Redundancy Contingency</b>					
Pay Inflation	9,695	(9,695)	-	-	-
Pay - Bonus Contingency	1,000	(1,000)	-	-	-
Pay Conversion	710	(198)	512	-	512
Redundancy Fund	500	0	500	-	500
<b>Total Pay, Pension and Redundancy</b>	<b>11,905</b>	<b>(10,893)</b>	<b>1,012</b>	<b>-</b>	<b>1,012</b>
<b>Service Risk Contingency</b>					
General Contingency	8,446	0	8,446	-	8,446
National Living Wage	1,750	0	1,750	-	1,750
Social Care Pressures	1,936	0	1,936	-	1,936
Adult Social Care Provider Market	300	0	300	-	300
Adults Demography	1,799	0	1,799	-	1,799
Children's Services Demography	800	0	800	-	800
High Cost Children's Placements	500	0	500	-	500
<b>Total Service Risk</b>	<b>15,531</b>	<b>0</b>	<b>15,531</b>	<b>-</b>	<b>15,531</b>
<b>Total Contingency</b>	<b>27,436</b>	<b>(10,893)</b>	<b>16,543</b>	<b>-</b>	<b>16,543</b>
<b>Total Variation on Contingencies</b>				<b>0</b>	
Available balance from "Mitigating Future Financial Risks" reserve	11,465				
Further £0.15m approved by SAPC to support staff hardship fund	(150)				
Minor existing commitments on the reserve	(109)				
Committed to Helping Hand scheme: £1m in 2023/24 and £1m in 2024/25	(2,000)				9,206
<b>Total resources earmarked to mitigate further pressures</b>					<b>24,737</b>

- c) The forecast revenue budget outturn is summarised in Figure 1. The key Portfolio variances are explained in Appendix 1.

**Figure 2: Revenue Budgets**

	Budget	Y/E Outturn	Variance		Change in Variance (from Q1)
	£m	£m	£m	%	£m
<b>Revenue</b>					
Expenditure	7.7	7.7	0.0		
Income	(0.6)	(0.6)	(0.0)		
<b>Leader</b>	<b>7.1</b>	<b>7.1</b>	<b>0.0</b>	<b>0%</b>	<b>0.0</b> ↑
Expenditure	184.2	180.9	(3.3)		
Income	(125.7)	(123.0)	2.7		
<b>Accessible Housing &amp; Resources</b>	<b>58.5</b>	<b>57.9</b>	<b>(0.6)</b>	<b>-1%</b>	<b>(1.5)</b> ↓
Expenditure	41.5	36.6	(4.9)		
Income	(23.9)	(19.4)	4.5		
<b>Climate Change &amp; Environment</b>	<b>17.6</b>	<b>17.2</b>	<b>(0.4)</b>	<b>-3%</b>	<b>(1.2)</b> ↓
Expenditure	14.5	14.4	(0.1)		
Income	(6.6)	(6.7)	(0.0)		
<b>Communities</b>	<b>7.8</b>	<b>7.7</b>	<b>(0.1)</b>	<b>-2%</b>	<b>0.0</b> ↑
Expenditure	9.0	9.2	0.2		
Income	(4.0)	(4.3)	(0.2)		
<b>Culture &amp; Leisure</b>	<b>4.9</b>	<b>4.9</b>	<b>(0.0)</b>	<b>-1%</b>	<b>(0.0)</b> ↓
Expenditure	452.8	461.9	9.1		
Income	(347.9)	(347.3)	0.6		
<b>Education &amp; Childrens Services</b>	<b>104.9</b>	<b>114.7</b>	<b>9.8</b>	<b>9%</b>	<b>5.9</b> ↑
Expenditure	277.1	285.9	8.9		
Income	(92.1)	(97.6)	(5.5)		
<b>Health &amp; Wellbeing</b>	<b>184.9</b>	<b>188.3</b>	<b>3.4</b>	<b>2%</b>	<b>(0.5)</b> ↓
Expenditure	22.6	25.1	2.5		
Income	(12.3)	(13.5)	(1.2)		
<b>Housing &amp; Homelessness &amp; Regulatory Serv</b>	<b>10.3</b>	<b>11.6</b>	<b>1.3</b>	<b>13%</b>	<b>(0.2)</b> ↓
Expenditure	18.5	18.8	0.3		
Income	(10.8)	(10.5)	0.3		
<b>Planning &amp; Regeneration</b>	<b>7.7</b>	<b>8.3</b>	<b>0.6</b>	<b>8%</b>	<b>0.7</b> ↑
Expenditure	81.3	81.7	0.4		
Income	(19.5)	(18.6)	0.9		
<b>Transport</b>	<b>61.8</b>	<b>63.1</b>	<b>1.3</b>	<b>2%</b>	<b>(1.9)</b> ↓
<b>Portfolios</b>	<b>465.7</b>	<b>480.9</b>	<b>15.2</b>	<b>3%</b>	<b>1.2</b> ↑
Corporate	37.6	31.2	(6.4)		
Funding	(503.3)	(503.5)	(0.2)		
<b>Corporate &amp; Funding</b>	<b>(465.7)</b>	<b>(472.3)</b>	<b>(6.6)</b>	<b>-1%</b>	<b>(0.9)</b> ↓
<b>Revenue Total</b>	<b>0.0</b>	<b>8.6</b>	<b>8.6</b>		<b>0.3</b> ↑

2.3 Appendix 1 provides further detail for each Portfolio and information about performance relating to overdue debts and late payments of commercial debt.

### 3. Achievement of Savings, Additional Income and Action Plans

3.1 The forecasts within this report take full account of the delivery in the current year of MTFP savings and income targets, Better Buckinghamshire / Service Improvement Savings and of the Portfolio Action Plans agreed by Cabinet in response to the adverse position reported at Q1. This section provides further information about each of these.

**Figure 3: Achievement of MTFP Savings & Additional Income**

Portfolio	Target £m	Forecast £m	Shortfall £m
Accessible Housing and Resources	3.5	3.5	0.0
Climate Change & Environment	13.8	8.8	5.0
Communities	0.5	0.5	0.0
Culture & Leisure	0.7	0.7	0.0
Education & Childrens Services	3.1	3.1	0.0
Health & Wellbeing	4.6	5.8	-1.2
Homelessness & Regulatory Services	0.1	0.1	0.0
Leader	0.7	0.7	0.0
Planning & Regeneration	0.1	0.1	0.0
Transport	3.3	2.1	1.2
<b>Total</b>	<b>30.4</b>	<b>25.4</b>	<b>5.0</b>

3.2 £30.4m of savings and income targets were incorporated into the approved 2023-24 Revenue budgets. Achievement of the £10.1m savings targets and £20.3m additional income targets is summarised in the table above. Overall, there is forecast shortfall of £5.0m which is taken into account in Portfolio forecasts. Of this £5.0m, £5.8m is a shortfall in income and £0.4m is a shortfall in savings, whilst Adults transformation savings are overachieving their target by £1.2m.

3.3 The principal shortfalls are:

- a) £4.8m Energy from Waste Income due to the reduction in market energy prices. This is being offset by a drawdown from the waste reserve.
- b) £0.7m off-street parking income shortfall
- c) £0.3m Streetworks Income – permit scheme income is not expected to increase from 2022/23 as had been assumed. This shortfall is being met from reserves in year, but will be a pressure next year.
- d) £0.2m external contract savings in Waste services - volatility in market price fluctuations relating to dry mixed recycling materials.
- e) £0.15m grass cutting (rural & urban) and vegetation clearing due to Health and Safety requirements. This shortfall is being met from reserves in year but will be a pressure next year.

- f) £0.06m efficiency savings in SEND Transport provision.

### Better Buckinghamshire Programme / Service Improvement Savings

- 3.4 The Better Buckinghamshire Programme had an original savings target of £18m for savings enabled by formation of the new unitary authority. These are managed through the council’s Service Improvement Board. The board are also overseeing a wider programme including major transformation projects across the council, and these savings have been added to the programme to give a revised target of £27m.
- 3.5 Of this £27m, £11.8m has already been delivered, £1.9m is due to be delivered in 2023/24, and £13.3m of future savings are planned for delivery from 2024/25 onwards.

### Portfolio Action Plans

- 3.6 The development of Portfolio Action plans was agreed by Cabinet in response to the adverse position reported to Cabinet at Q1 with a view to urgently bringing budgets back into line.
- 3.7 The action plans include the acceleration of savings plans from future years and delivery is being managed by the Portfolio Holders.
- 3.8 Details can be found in Appendix 2 and are summarised in the table below.

**Figure 4: Action Plans**

Portfolio	Target £m	Forecast £m	Shortfall £m	Target 2024-25 £m	Forecast 2024-25 £m	Target 2025-26 £m	Forecast 2025-26 £m
Accessible Housing and Resources	0.5	0.5	0.0	0.0		0.0	
Climate Change & Environment	1.3	1.3	0.0				
Communities & Leader	0.2	0.2	0.0				
Education & Children's Services	1.2	1.2	0.0	1.3		1.3	
Health & Wellbeing	1.1	1.2	-0.1				
Planning & Regeneration	0.3	0.3	0.0	0.0		0.0	
Transport	0.2	0.2	0.0	0.2		0.2	
	4.8	4.9	-0.1	1.5	0.0	1.5	0.0

- 3.9 Action Plans of £4.8m have been incorporated into portfolio forecasts, and these are currently fully on track to be delivered, with Health and Wellbeing portfolio over-delivering on the action plan measures in order to hold the forecast position against a background of increasing demand.

## 4. Capital

Figure 5: Capital Budgets

Portfolio	Current Year Budget			Actual	Forecast	Variance
	Released	UnRel'd	Total			
	£m	£m	£m	£m	£m	Total Bdgt £m
Leader	1.6	4.4	<b>6.0</b>	2.5	<b>6.0</b>	0.0
Accessible Housing & Resources	4.1	0.3	<b>4.3</b>	0.8	<b>4.3</b>	(0.1)
Climate Change & Environment	8.0	1.2	<b>9.1</b>	0.8	<b>9.0</b>	(0.1)
Communities						
Culture & Leisure	4.2	0.5	<b>4.8</b>	1.8	<b>4.6</b>	(0.2)
Education & Children's Services	19.1	(1.2)	<b>17.9</b>	6.9	<b>16.9</b>	(1.0)
Homelessness & Regulatory Services	21.2		<b>21.2</b>	5.3	<b>21.2</b>	0.0
Planning & Regeneration	11.2	0.1	<b>11.3</b>	5.3	<b>11.5</b>	0.3
Transport	48.9	0.4	<b>49.2</b>	11.9	<b>49.7</b>	0.5
<b>Grand Total</b>	<b>118.1</b>	<b>5.6</b>	<b>123.8</b>	<b>35.3</b>	<b>123.1</b>	<b>(0.6)</b>
				28.5%		-0.5%

- 4.1 The Capital Programme has been updated, subject to Cabinet approval of the Q2 Capital Budget Adjustments and Reprofileing report, to reflect the following proposed budget changes:
- Additions of £5.9m for projects funded from Government Grants and s.106 developer contributions, including UK Shared Prosperity projects, Active Travel and on-street EV charging points.
  - Increasing the budget for 2 projects with cost pressures, using funding from Reserves: Biowaste facility and Hampden Memorial Chapel,
  - Reprofileing £24m of spend into future years where projects are experiencing delays, including the Aylesbury South Eastern Link Road (SEALR) and Future High Streets.
- 4.2 The forecast capital outturn position against the revised budget is on track to spend £123.1m this year against the re-profiled budget of £123.8m
- 4.3 Spend to date is £35.3m, 29% of the budget, with a number of key projects expecting to spend the majority of their budget in the second half of the year. This will include the use of £12.2m grant for accommodation for Ukraine and Afghan refugees, taking delivery of replacement waste vehicles in the northern area of the county £2.67m, the next phase of delivery on SEALR £2.63m and street lighting replacements and upgrades £2.36m.
- 4.4 £5.6m of the budget remains unreleased, meaning that some projects are still at feasibility stage and are required to go a gateway review at the Cabinet's Capital Board before they can proceed. This includes £4.0m for SEALR and £0.5m for Primary school places.



- 4.5 The Top 10 programmes by value this year are:
- a) Strategic Highways Maintenance - £17.7m
  - b) Ukraine and Afghan Housing - Local Authority Housing Fund - £12.2m
  - c) Roads Plane & Patch - £9.5m, which includes an additional £5m agreed at Full Council, and additional Government Grant
  - d) Wycombe Regeneration Projects - £6.8m
  - e) Schools Planned & Reactive Maintenance works - £6.1m
  - f) Secondary School Places - £5.7m
  - g) East West Rail projects (funded by EWR) - £5.0m
  - h) Future High Street Fund, High Wycombe regeneration projects - £4.3m
  - i) Disabled Facilities Programme - £4.1m
  - j) South East Aylesbury Link Road - £4.0m

4.6 The main in-year financial risks on capital are currently:

- a) Housing Infrastructure Funding Schemes – Securing Homes England approval to reallocate our HIF grant, and for Department of Transport (DfT) to finalise the agreement of additional funding to deliver the South East Aylesbury Link Road.
- b) Future High Streets - Committing the remaining grant funding on a proposed final project; the commitment needs be in place by 31 March 2024 to meet grant conditions.

4.7 Funding

- a) Community Infrastructure Levy (CIL) income is projected to meet its target of £4m.
- b) Capital Receipts from the sale and development of Council assets are projecting to accelerate delivery this year, with a forecast of £20m against the £2.6m budget. This is due to early delivery against the 4-year MTFP target from the Ashwells site. Receipts over the MTFP period are on track to deliver to budget.

4.8 Further details of the programme for each portfolio may be found in **Appendix 3**.

## 5. Other options considered

5.1 None arising directly from this report.

## **6. Legal and financial implications**

- 6.1 This is a Finance report and all the financial implications are included in the report.
- 6.2 There are no legal implications arising from the report.

## **7. Corporate implications**

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

## **8. Local councillors & community boards consultation & views**

- 8.1 Not applicable.

## **9. Communication, engagement & further consultation**

- 9.1 Not applicable.

## **10. Next steps and review**

- 10.1 A report on the Council's Q2 position, will be brought to Cabinet in November.

## **11. Background papers**

- 11.1 Appendix 1 – Portfolio level summaries, Debt and Payment Performance
- 11.2 Appendix 2 – Action Plans
- 11.3 Appendix 3 – Capital Programme detail

## **12. Your questions and views (for key decisions)**

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 email [[democracy@buckinghamshire.gov.uk](mailto:democracy@buckinghamshire.gov.uk)].

**Further detail by Portfolio, Outstanding Sundry Debt and Late Payment information**

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*Please note that the rounding of numbers may give rise to minor differences in the totals for each Portfolio between the covering report and this appendix.*

## 1. Revenue by Portfolio

1.1 **Leader Revenue:** Budget £7.1m, Outturn £7.1m,  
**Variance £0.0m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	619	616	(3)	
Income	0	0	(0)	
<b>Chief Executives Office</b>	<b>619</b>	<b>616</b>	<b>(3)</b>	<b>7 ↑</b>
Expenditure	2,335	2,498	163	
Income	(502)	(490)	12	
<b>Economic Growth &amp; Regeneration</b>	<b>1,833</b>	<b>2,008</b>	<b>175</b>	<b>62 ↑</b>
Expenditure	4,409	4,414	5	
Income	(134)	(150)	(16)	
<b>Policy &amp; Communications</b>	<b>4,275</b>	<b>4,264</b>	<b>(12)</b>	<b>(56) ↓</b>
Expenditure	363	202	(161)	
Income	0	0	0	
<b>Strategic Infrastructure</b>	<b>363</b>	<b>202</b>	<b>(161)</b>	<b>13 ↑</b>
<b>Leader</b>	<b>7,090</b>	<b>7,090</b>	<b>0</b>	<b>25 ↑</b>

- Leader Revenue is reporting a balanced position overall.
- Policy & Communications are reporting a minor underspend.
- Economic Growth and Regeneration are reporting a **£0.2m** adverse variance on staffing. This is being managed across the same service area through headroom on staffing in the Planning & Regeneration portfolio spend area, where there are some staff who cross over portfolio activities.
- Strategic Infrastructure is reporting a favourable variance of **£0.2m** due to vacancies.

1.2 **Accessible Housing and Resources Revenue: Budget £58.5m, Outturn £57.9m, Variance £0.6m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	12,116	12,169	53	
Income	(427)	(480)	(53)	
<b>Business Operations</b>	<b>11,689</b>	<b>11,689</b>	<b>0</b>	<b>0</b>
Expenditure	556	551	(5)	
Digital	556	551	(5)	(3) ↓
Expenditure	91,018	91,493	475	
Income	(81,338)	(81,813)	(475)	
<b>Finance</b>	<b>9,680</b>	<b>9,680</b>	<b>0</b>	<b>0</b>
Expenditure	5,543	5,522	(20)	
Income	(767)	(747)	20	
<b>Human Resources &amp; Organisational Development</b>	<b>4,775</b>	<b>4,775</b>	<b>0</b>	<b>0</b>
Expenditure	14,222	14,118	(103)	
Income	(656)	(695)	(39)	
<b>ICT</b>	<b>13,566</b>	<b>13,423</b>	<b>(143)</b>	<b>(143) ↓</b>
Expenditure	18,567	18,504	(63)	
Income	(1,544)	(1,598)	(54)	
<b>Legal &amp; Democratic Services</b>	<b>17,022</b>	<b>16,905</b>	<b>(117)</b>	<b>(111) ↓</b>
Expenditure	22,748	22,147	(601)	
Income	(25,392)	(24,712)	680	
<b>Property &amp; Assets</b>	<b>(2,644)</b>	<b>(2,565)</b>	<b>79</b>	<b>(896) ↓</b>
Expenditure	1,563	1,263	(300)	
Income	0	0	0	
<b>Resources Director and Bus Mngmnt</b>	<b>1,563</b>	<b>1,263</b>	<b>(300)</b>	<b>(300) ↓</b>
Expenditure	17,876	15,179	(2,697)	
Income	(15,585)	(12,978)	2,607	
<b>BI &amp; Community Support</b>	<b>2,291</b>	<b>2,201</b>	<b>(90)</b>	<b>(92) ↓</b>
<b>Accessible Housing &amp; Resources</b>	<b>58,498</b>	<b>57,923</b>	<b>(575)</b>	<b>(1,545) ↓</b>

- Accessible Housing and Resources Revenue is reporting a favourable variance of **£0.6m**.
- Property & Assets have an adverse variance of **£0.1m** due to increased energy costs. This is a reduction of £0.9m since Quarter 1 due to bringing forward the closure of KGVH and a reduction in the network prices for Winter 2023.
- Resources have a favourable variance and movement of **£0.3m** being Resources' contribution to Portfolio action plans, generated from accelerated Better Buckinghamshire savings across Finance, HR and ICT due next financial year.
- ICT have a favourable variance and movement of **£0.1m** being slippage on recruitment and vacancies held ahead of next year's planned service review implementation.

- e) BI & Community Support is reporting a favourable variance of £0.1m due to staff vacancies. Budgets and forecasts are to be updated for recently allocated Homes for Ukraine funding which should improve the subjective variances.
- f) Legal & Democratic Services have a favourable variance of £0.1m due to vacancies on staffing. However, there is adverse variance on land charges receipts due to a downturn in the Housing Market.

1.3 **Climate Change and Environment Revenue: Budget £17.6m, Outturn £17.2m**  
**Variance £0.4m Favourable**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab)
	£000	£000	£000	£000
Expenditure	2,418	2,537	118	
Income	(919)	(1,197)	(278)	
<b>Environment</b>	<b>1,499</b>	<b>1,339</b>	<b>(160)</b>	<b>(162) ↓</b>
Expenditure	3,779	3,878	100	
Income	(1,080)	(1,080)	0	
<b>Street Cleaning</b>	<b>2,699</b>	<b>2,798</b>	<b>100</b>	<b>98 ↑</b>
Expenditure	35,316	30,182	(5,134)	
Income	(21,885)	(17,134)	4,751	
<b>Waste</b>	<b>13,432</b>	<b>13,048</b>	<b>(383)</b>	<b>(1,138) ↓</b>
<b>Climate Change &amp; Environment</b>	<b>17,630</b>	<b>17,186</b>	<b>(444)</b>	<b>(1,202) ↓</b>

- Climate Change and Environment Revenue is reporting a favourable variance of **£0.4m**.
- There is an **£0.3m** favourable variance in Waste and Street Cleaning. There is a pressure in income budgets due to market volatility in dry mixed recycling, but since Quarter 1, mitigations of **£1.3m** have been identified linked to additional electricity income from the EfW plant, relating to a prudent estimate of income projections for 2022-23.
- Electricity income is forecast to be **£4.8m** less than budgeted income target due to the reduction in market energy prices. This will be offset with a proposed **£4.8m** waste reserve drawdown in order to balance to budget.
- The income budget for EfW was temporarily increased to **£13.3m** (from **£1.5m**) in 2023/24 because of the significant increase in electricity sales prices. It was always recognised that this is a temporary and volatile situation, so the waste reserve was also increased to manage any variations against budget and volatility in the energy market.
- The government has announced that it will abolish charging for household DIY waste at Household Recycling Centres. This represents a potential risk of loss of income which is currently being reviewed and will be brought into the financial position once the implications and timeline are known.
- £0.2m** variance in Environment due to income from the Energy contract (contract rebate) and vacancy savings.

1.4 **Communities Revenue: Budget £7.8m, Outturn £7.7m,  
Variance £0.1m Favourable**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	3,212	3,124	(88)	
Income	(67)	(41)	26	
Community Boards	3,145	3,083	(62)	(28) ↓
Expenditure	3,431	3,368	(63)	
Income	(1,383)	(1,381)	2	
Community Safety	2,048	1,987	(62)	43 ↑
Expenditure	329	329	0	
Resilience Services	329	329	0	
Expenditure	1,935	1,928	(7)	30 ↑
Income	(400)	(396)	5	
Special Expenses	1,534	1,532	(2)	(6) ↓
Expenditure	5,572	5,607	36	
Income	(4,798)	(4,834)	(36)	
Community Support	774	774	0	5 ↑
Communities	7,830	7,705	(126)	44 ↑

- Communities Revenue is reporting broadly to budget, with a favourable variance of **£0.1m**.
- Community Safety is currently showing a favourable variance of £0.1m related to staffing.
- Community Boards is reporting a favourable variance of £0.06m from the board budget underspends.



1.5 **Culture and Leisure Revenue: Budget £4.9m, Outturn £4.9m, Variance £0.0m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	8,970	9,167	197	
Income	(4,025)	(4,255)	(229)	
Culture & Leisure	4,945	4,913	(32)	(48) ↓
Culture & Leisure	4,945	4,913	(32)	(48) ↓

- a) Culture and Leisure Revenue is reporting broadly to budget, with a minor favourable variance.

**1.6 Education & Children’s Services Revenue: Budget £104.9m, Outturn £114.7m, Variance £9.8m Adverse**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	97,240	105,314	8,073	
Income	(8,347)	(7,498)	850	
<b>Children's Social Care</b>	<b>88,893</b>	<b>97,816</b>	<b>8,923</b>	<b>5,328 ↑</b>
Expenditure	23,680	24,794	1,114	
Income	(7,696)	(7,953)	(257)	
<b>Education</b>	<b>15,984</b>	<b>16,841</b>	<b>857</b>	<b>586 ↑</b>
Expenditure	331,865	331,826	(39)	
Income	(331,865)	(331,826)	39	
Education - Dedicated Schools Grant	0	0	0	0
<b>Education &amp; Children's Services</b>	<b>104,877</b>	<b>114,657</b>	<b>9,780</b>	<b>5,914 ↑</b>

- a) £9.8m pressure in Education & Children’s Services (£3.9m last quarter) predominantly due to the national insufficiency of placements for looked after children. The position has worsened due to additional forecast costs in Children’s Social Care which had previously been identified as a key risk.
- b) The forecast adverse variance for Looked After Children has increased to £7.0m (£3.5m last quarter). The adverse movement includes £1.3m increase in unregistered placements due to 2 new clients, £0.9m increase in residential placements linked to 4 new placements, £0.65m increase in semi-independent accommodation due to new placements. There is a significant risk that this forecast could change given the volatility of placements.
- c) Client costs £1.5m – this reflects increased spend to support young people with complex needs within the community.
- d) Occupational Therapy Equipment £0.4m - opportunity to maximise the use of disabled facilities grant is being explored to mitigate revenue pressures.
- e) Transport £0.6m linked to increased costs due to underlying demand.
- f) Aftercare costs £0.7m – due to high numbers of young people turning 18 during the financial year and shortages of suitable accommodation for care leavers.
- g) Social Care Staffing costs underspend £1.3m.
- h) Education budgets £0.9m overspent – this includes additional system costs, early retirement costs, SEND mediation costs and project team overspend.

1.7 Children's Services – DSG: Var +£0.0m, Movt £0.0m managed via reserve

	Budget	Y/E Out- turn	Variance		Change in Variance
	£000	£000	£000	%	£000
Central Block	4,935	5,111	177	4%	(3)
Early Years Block	37,070	37,070	0	0%	0
High Needs Block	114,708	116,347	1,639	1%	538
Schools Block	174,217	174,217	0	0%	0
Funding Block	(330,929)	(332,745)	(1,816)	(1%)	(535)
Education - DSG Total	0	0	0	.	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.</b>	<b>0</b>

- a) Dedicated Schools Budgets are currently projected to have an overspend of £1.8m.
- b) An increase in overspend of £0.5m this month due to updates to EHCP top up payments for school age children. There has been an increase in average support hours awarded. The largest variances are:
  - Integrated Therapies favourable variance of £0.5m due to staff recruitment delays.
  - Education Health and Care Plans (EHCP) and High Needs Block Funding (HNBF) adverse variance £2.5m due to increased demand and increased hours of support - School Age £1.0m, Early Years £1.5m.
- c) The DSG deficit at the start of the 2023-24 financial year was £1.7m which is currently forecast to increase to £3.5m as a result of the forecast overspend.

1.9 **Health & Wellbeing Revenue: Budget £184.9m, Outturn £188.3m,  
Variance £3.4m Adverse**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	253,206	262,074	8,867	
Income	(68,265)	(73,736)	(5,472)	
<b>Adult Social Care</b>	<b>184,942</b>	<b>188,337</b>	<b>3,396</b>	<b>(526) ↓</b>
Expenditure	23,875	23,875	(0)	
Income	(23,875)	(23,875)	0	
<b>Public Health</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health &amp; Wellbeing</b>	<b>184,942</b>	<b>188,337</b>	<b>3,396</b>	<b>(526) ↓</b>

- a) Health & Wellbeing Revenue is reporting an adverse variance of **£3.4m**.
- b) This adverse variance mainly relates to care packages carried forward from 22/23 and the demand for services since April continuing to outstrip the budget for growth. The adverse variance has reduced since Quarter 1 due to eligible grant expenditure, and the increased delivery of savings and the portfolio action plan.
- c) The main causes of the growth in demand have been changes in the hospital discharge pathway and an increase in self-funders with depleted funds. Self-funders with depleted funds have risen from 6% in 22-23 to 9% in 23-24 in Residential and from 4% in 22-23 to 10% in 23-24 in Nursing.
- d) Provision has been made in the MTFP to address these baseline pressures.
- e) Detailed mitigations include:
  - i. Weekly monitoring of spend. This is currently in line with the revised growth forecast.
  - ii. Biweekly tracking of management action – Service Directors meet with the Corporate Director to review management actions to deliver savings and identify further mitigations. So far these have overdelivered existing savings by £1.3m as well as the portfolio action plan of £1.1m.
  - iii. Scheme of Delegation – thresholds for authorisation have been lowered even further to provide even greater management oversight when agreeing packages of care.
- f) Although progress is being made, there are still significant risks associated with this budget. Risks include further increases in demand, provider failure and inflationary pressures.

1.10 **Housing & Homelessness & Regulatory Revenue: Budget £10.3m, Outturn £11.6m, Variance £1.3m Adverse**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	11,786	14,055	2,270	
Income	(4,906)	(5,989)	(1,083)	
<b>Housing &amp; Homelessness</b>	<b>6,880</b>	<b>8,067</b>	<b>1,187</b>	<b>(362) ↓</b>
Expenditure	10,828	11,066	239	
Income	(7,401)	(7,504)	(104)	
<b>Regulatory Services</b>	<b>3,427</b>	<b>3,562</b>	<b>135</b>	<b>134 ↑</b>
<b>Housing &amp; Homelessness &amp; Regulatory Serv</b>	<b>10,307</b>	<b>11,629</b>	<b>1,322</b>	<b>(228) ↓</b>

- a) Housing & Homelessness & Regulatory Revenue is reporting an adverse variance of **£1.3m**.
- b) Housing & Homelessness Temporary Accommodation:
- i. Continues to have a significant adverse variance of **£1.2m**. Significant mitigating savings have been made by moving larger households from expensive B&B accommodation to the new Council-owned Bridge Court accommodation in High Wycombe.
  - ii. The demand for temporary accommodation has remained steady at 400 households since Quarter 1, with no further demand increases forecast for the rest of the year.
  - iii. The favourable movement of £0.4m since from Quarter 1 is from additional Homelessness Prevention Government Grant of £0.9m, which has helped to mitigate increased costs of £0.2m in the unit price for temporary accommodation (the average cost per night of B&B accommodation rose from £98 per night to £102 per night, due to inflation), £0.2m of increases in security costs due to increasing complexity of cases, and £0.1m of staffing costs to manage Temporary Accommodation caseloads.
- c) Regulatory Services is reporting an adverse variance of **£0.1m** largely from increased complex cases in the Coroners Service.

1.11 **Planning & Regeneration Revenue: Budget £7.7m, Outturn £8.3m,  
Variance £0.6m Adverse**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	1,081	1,066	(15)	
Income	0	0	0	
<b>Economic Growth &amp; Regeneration</b>	<b>1,081</b>	<b>1,066</b>	<b>(15)</b>	<b>99 ↑</b>
Expenditure	17,429	17,757	328	
Income	(10,786)	(10,498)	288	
<b>Planning</b>	<b>6,643</b>	<b>7,259</b>	<b>616</b>	<b>614 ↑</b>
<b>Planning &amp; Regeneration</b>	<b>7,724</b>	<b>8,325</b>	<b>601</b>	<b>712 ↑</b>

- a) Planning & Regeneration is reporting an adverse variance of **£0.6m**.
- b) Economic Growth & Regeneration – £0.0m variance, however this is a £0.1m adverse movement since Quarter 1.
- c) Planning – adverse variance of **£0.6m**. Income levels have dropped year on year, with an estimated downturn of £1.3m due to current economic factors resulting in a drop in application numbers. Mitigating staffing savings of £0.7m are being delivered.

1.12 **Transport Revenue:** Budget £61.8m, Outturn £63.1m,  
**Variance £1.3m Adverse**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q1 Cab) £000
	£000	£000	£000	
Expenditure	37,981	36,856	(1,125)	
Income	(15,937)	(15,011)	927	
<b>Highways &amp; Technical Services</b>	<b>22,044</b>	<b>21,845</b>	<b>(198)</b>	<b>(2,517) ↓</b>
Expenditure	1,673	1,673	0	
Income	(960)	(960)	0	
<b>HS2</b>	<b>712</b>	<b>712</b>	<b>0</b>	<b>(120) ↓</b>
Expenditure	40,181	41,625	1,444	
Income	(1,978)	(2,081)	(103)	
<b>Transport Services</b>	<b>38,203</b>	<b>39,544</b>	<b>1,341</b>	<b>513 ↑</b>
Expenditure	1,500	1,589	89	
Income	(617)	(576)	41	
<b>Transport Strategy</b>	<b>883</b>	<b>1,014</b>	<b>130</b>	<b>250 ↑</b>
<b>Transport</b>	<b>61,843</b>	<b>63,116</b>	<b>1,273</b>	<b>(1,874) ↓</b>

- a) Transport Revenue is reporting an adverse variance of **£1.3m**.
- b) Highways & Technical Services - favourable variance of **£0.2m**:
  - i. **£0.7m** reduced income forecast within Parking Operations due to a shortfall against increased income targets following Covid.
  - ii. Expenditure forecasts across the services have decreased due to mitigating actions including deferring planned contribution to reserves and increasing contributions from reserves where feasible.
- c) Transport Services - adverse variance of **£1.3m**:
  - i. **£1.4m** adverse variance for Home to School Transport due to contractual pressures. There is an estimated £2.45m risk declared which is dependent on the outcome of summer operations ahead of the new academic year and the rate at which contracts continue to be handed back.
  - ii. **£0.1m** adverse variance due to staff pressures within Client Transport to meet service demand.
  - iii. **£0.2m** favourable variance due to funding within Public Transport to cover service pressures where grant conditions allow.
- d) Transport Strategy – adverse variance of **£0.1m**:
  - i. **£0.1m** income shortfall has emerged since Quarter 1 on developer contribution admin fees, due to economic conditions.

1.13 **Corporate & Funding Revenue: Budget £465.7m, Outturn £472.3m,  
Variance £6.6m Favourable**

	Budget £m	Y/E Out- turn £m	Variance £m	%	Change in Variance £m
Capital Financing	31.0	30.2	(0.8)	(2%)	
Corporate Costs	20.0	19.6	(0.3)	(2%)	
Reserves	(8.5)	(8.5)	-	-	
Treasury Management	(4.9)	(10.1)	(5.2)	...	
<b>Corporate Total</b>	<b>37.6</b>	<b>31.2</b>	<b>(6.4)</b>	<b>(17%)</b>	<b>(0.9)</b>
Business Rates	(66.1)	(66.1)	-	-	
Council Tax	(403.2)	(403.2)	-	-	
Council Tax Surplus	(3.5)	(3.5)	-	-	
New Homes Bonus	(3.6)	(3.6)	-	-	
Special expenses Council Tax	(26.3)	(26.5)	(0.2)	1%	
Unringfenced Grants	(0.6)	(0.6)	-	-	
<b>Funding Total</b>	<b>(503.3)</b>	<b>(503.5)</b>	<b>(0.2)</b>	<b>0%</b>	<b>(0.0)</b>
<b>Total</b>	<b>(465.7)</b>	<b>(472.3)</b>	<b>(6.6)</b>	<b>1%</b>	<b>(0.9)</b>

- a) The **£6.6m** favourable variance comprises:
- i. £5.3m (£4.3m at Quarter 1) favourable variance relating to interest income. This reflects the further increase in the Bank of England base rate to 5.25% in August 2023.
  - ii. £0.8m favourable variance on interest payable budgets, due to recalculation of loan repayments.
  - iii. A minor surplus of £0.2m in grant income due to the budget being set prudently.
  - iv. A favourable variance of £0.3m arising predominantly from contribution from grants towards central overheads.
  - v. Corporate Contingencies of £15.5m are retained to address the ongoing risk of further pressures within the year.
  - vi. Available reserve balances: in addition to the Corporate Contingencies, the “Mitigating Future Financial Risks” reserve contains £11.5m. After known commitments of £2.3m, a balance of £9.2m remains which could be called upon if required.



## Corporate Contingencies & Mitigating Future Financial Risks Reserve

2023-24 Revenue Contingencies	Budget	Released	Current Budget	Favourable Variances - mitigating pressures	Remaining to cover pressures that may arise in remainder of
	£'000	£'000	£'000	£'000	£'000
<b>Pay, Pension and Redundancy Contingency</b>					
Pay Inflation	9,695	(9,695)	-	-	-
Pay - Bonus Contingency	1,000	(1,000)	-	-	-
Pay Conversion	710	(198)	512	-	512
Redundancy Fund	500	0	500	-	500
<b>Total Pay, Pension and Redundancy</b>	<b>11,905</b>	<b>(10,893)</b>	<b>1,012</b>	<b>-</b>	<b>1,012</b>
<b>Service Risk Contingency</b>					
General Contingency	8,446	0	8,446	-	8,446
National Living Wage	1,750	0	1,750	-	1,750
Social Care Pressures	1,936	0	1,936	-	1,936
Adult Social Care Provider Market	300	0	300	-	300
Adults Demography	1,799	0	1,799	-	1,799
Children's Services Demography	800	0	800	-	800
High Cost Children's Placements	500	0	500	-	500
<b>Total Service Risk</b>	<b>15,531</b>	<b>0</b>	<b>15,531</b>	<b>-</b>	<b>15,531</b>
<b>Total Contingency</b>	<b>27,436</b>	<b>(10,893)</b>	<b>16,543</b>	<b>-</b>	<b>16,543</b>
<b>Total Variation on Contingencies</b>				<b>0</b>	
Available balance from "Mitigating Future Financial Risks" reserve	11,465				
Further £0.15m approved by SAPC to support staff hardship fund	(150)				
Minor existing commitments on the reserve	(109)				
Committed to Helping Hand scheme: £1m in 2023/24 and £1m in 2024/25	(2,000)				9,206
<b>Total resources earmarked to mitigate further pressures</b>					<b>24,737</b>

## 2. Capital by Portfolio

2.1 The Capital Programme has been updated, subject to Cabinet approval of the Q2 Capital Budget Adjustments and Reprofileing report, and the revised budget is shown below.

Portfolio	Current Year Budget			Actual	Forecast	Variance Total Bdgt	Fut Yrs Budget
	Released	UnRel'd	Total				
	£m	£m	£m	£m	£m	£m	£m
Leader	1.6	4.4	<b>6.0</b>	2.5	<b>6.0</b>	0.0	87.4
Accessible Housing & Resources	4.1	0.3	<b>4.3</b>	0.8	<b>4.3</b>	(0.1)	18.8
Climate Change & Environment	8.0	1.2	<b>9.1</b>	0.8	<b>9.0</b>	(0.1)	32.2
Communities							0.9
Culture & Leisure	4.2	0.5	<b>4.8</b>	1.8	<b>4.6</b>	(0.2)	8.0
Education & Children's Services	19.1	(1.2)	<b>17.9</b>	6.9	<b>16.9</b>	(1.0)	140.0
Homelessness & Regulatory Services	21.2		<b>21.2</b>	5.3	<b>21.2</b>	0.0	23.9
Planning & Regeneration	11.2	0.1	<b>11.3</b>	5.3	<b>11.5</b>	0.3	39.5
Transport	48.9	0.4	<b>49.2</b>	11.9	<b>49.7</b>	0.5	106.0
<b>Grand Total</b>	<b>118.1</b>	<b>5.6</b>	<b>123.8</b>	<b>35.3</b>	<b>123.1</b>	<b>(0.6)</b>	<b>456.7</b>
				28.5%		-0.5%	

2.2 The overall variances of £0.6m (0.5%) have arisen due to:

- a) Projected accelerated spends within Planning and Regeneration
  - i. On White Hart Street scheme (£0.2m) as Highways are undertaking detailed plan for implementation.
- b) Underspends in Culture & Leisure
  - i. On works relating to Ickford Recreational Ground, Eskdale (£0.2m) Recreational Play area, Bedgrove Park regarding seating improvements. These are all s.106 funded.
- c) Accelerated spend in Transport.
  - i. Inflationary cost pressures of £0.5m projected on Berryhill Footbridge and Castlefield projects have created an overspend in Transport which will be met by bringing forward and re-prioritisation of the Structures budget.
- d) Slippage in Education & Children's Services and Climate Change & Environment
  - i. SEND budget likely to slip due to pipeline changes, and a reprofile will be recommended in Quarter 3.
  - ii. Electrification of Fleet - Replacement vehicles now due to be procured in 2024-25 (£0.15m)

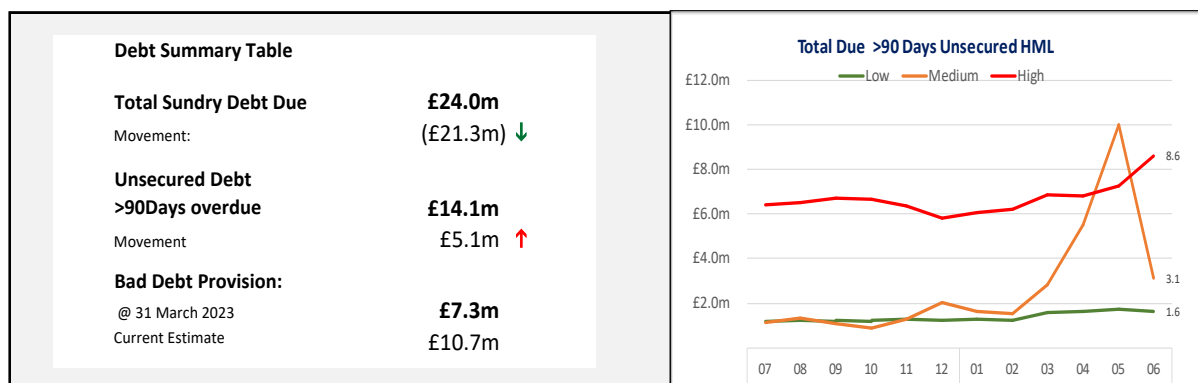
2.3 The table below sets out the budgets and main programme areas for each portfolio.

## Capital by Programme

Portfolio/Programme	Current Year Budget			Actual	Forecast	Variance v Total Budget
	Released	Unreleased	Total			
	£m	£m	£m			
<b>Economic Growth</b>	0.3		0.3		<b>0.3</b>	
<b>Strategic Infrastructure (HIF)</b>						
A355 Improvement Scheme (Wilton Park)	0.0		0.0	0.1	<b>0.0</b>	
Abbey Barn - HIF / S106			-	0.0		
Aylesbury Eastern Link Road	0.3		0.3	0.4	<b>0.3</b>	
Creditor Reserve Payments	0.2		0.2		<b>0.2</b>	
Cycle Infrastructure	0.3	0.1	0.4	0.5	<b>0.4</b>	
Grid Reinforcement Works			-	0.0		
Land Assembly			-			
Marginal Viability Works			-			
Princes Risborough Relief Road		0.1	0.1	0.1	<b>0.1</b>	<b>0.0</b>
SEALR (South East Aylesbury Link Road)		4.0	4.0	1.4	<b>4.0</b>	
South Western Link Road South		0.3	0.3		<b>0.3</b>	
Stoke Mandeville Relief Road / SEALR II	0.5		0.5	0.0	<b>0.5</b>	
<b>Strategic Infrastructure (HIF) Total</b>	<b>1.3</b>	<b>4.4</b>	<b>5.7</b>	<b>2.5</b>	<b>5.7</b>	<b>0.0</b>
<b>Leader Total</b>	<b>1.6</b>	<b>4.4</b>	<b>6.0</b>	<b>2.5</b>	<b>6.0</b>	<b>0.0</b>
<b>ICT</b>	2.4		2.4	0.5	<b>2.4</b>	
<b>Property &amp; Assets</b>	1.7	0.3	2.0	0.3	<b>1.9</b>	<b>(0.1)</b>
<b>Accessible Housing &amp; Resources Total</b>	<b>4.1</b>	<b>0.3</b>	<b>4.3</b>	<b>0.8</b>	<b>4.3</b>	<b>(0.1)</b>
<b>Climate Change &amp; Air Quality</b>	1.4		1.4	0.2	<b>1.4</b>	
<b>Flood Management</b>	0.5	0.9	1.5	0.2	<b>1.5</b>	
<b>Waste - Biowaste</b>	1.1		1.1	0.0	<b>1.1</b>	<b>0.0</b>
<b>Waste - Depots</b>	0.8		0.8	0.0	<b>0.8</b>	
<b>Waste - HRC</b>	0.3	0.2	0.5	0.0	<b>0.5</b>	
<b>Waste - Vehicles &amp; Containers</b>	3.9		3.9	0.3	<b>3.7</b>	<b>(0.1)</b>
<b>Climate Change &amp; Environment Total</b>	<b>8.0</b>	<b>1.2</b>	<b>9.1</b>	<b>0.8</b>	<b>9.0</b>	<b>(0.1)</b>
<b>Community Safety</b>			-			
<b>Communities Total</b>			-			-
<b>Country Parks</b>	0.3	0.1	0.4	0.1	<b>0.4</b>	
<b>Leisure Centres</b>	1.0		1.0	0.3	<b>1.0</b>	
<b>Libraries</b>	0.1	0.4	0.4	0.0	<b>0.4</b>	
<b>Parks &amp; Play Areas</b>	0.6		0.6	0.3	<b>0.6</b>	
<b>Sport &amp; Leisure Projects</b>	2.3		2.3	1.1	<b>2.1</b>	<b>(0.2)</b>
<b>Culture &amp; Leisure Total</b>	<b>4.2</b>	<b>0.5</b>	<b>4.8</b>	<b>1.8</b>	<b>4.6</b>	<b>(0.2)</b>

<b>Children's Social Care</b>		0.5	0.5		<b>0.5</b>		
<b>Schools</b>							
Primary School Places	2.0	0.5	2.5	1.1	<b>2.5</b>		65.7
Provision for Special Educational Need	3.6	(0.9)	2.7	0.7	<b>1.8</b>	<b>(1.0)</b>	30.6
S106 Unallocated Budget			-		<b>0.0</b>	<b>0.0</b>	
School Access Adaptations	0.2		0.2	0.2	<b>0.2</b>		0.6
School Property Maintenance	6.1		6.1	2.9	<b>6.1</b>		18.0
School Toilets	0.2		0.2	0.2	<b>0.2</b>		0.8
Secondary School Places	7.0	(1.3)	5.7	2.0	<b>5.7</b>		10.3
Programme Inflation			-				14.1
<b>Schools Total</b>	<b>19.1</b>	<b>(1.7)</b>	<b>17.4</b>	<b>6.9</b>	<b>16.4</b>	<b>(1.0)</b>	<b>140.0</b>
<b>Education &amp; Children's Services Total</b>	<b>19.1</b>	<b>(1.2)</b>	<b>17.9</b>	<b>6.9</b>	<b>16.9</b>	<b>(1.0)</b>	<b>140.0</b>
<b>Homelessness &amp; Regulatory Services Total</b>	<b>21.2</b>		<b>21.2</b>	<b>5.3</b>	<b>21.2</b>	<b>0.0</b>	<b>23.9</b>
<b>Regeneration</b>	<b>11.2</b>	<b>0.1</b>	<b>11.3</b>	<b>5.3</b>	<b>11.5</b>	<b>0.3</b>	<b>39.5</b>
<b>Planning &amp; Regeneration Total</b>	<b>11.2</b>	<b>0.1</b>	<b>11.3</b>	<b>5.3</b>	<b>11.5</b>	<b>0.3</b>	<b>39.5</b>
<b>Car Parks</b>	<b>0.4</b>		<b>0.4</b>	<b>0.0</b>	<b>0.4</b>		<b>1.3</b>
<b>Highways &amp; Cycleway Funded Schemes</b>	<b>1.3</b>		<b>1.3</b>	<b>0.2</b>	<b>1.2</b>	<b>(0.0)</b>	<b>2.5</b>
<b>Other Transport &amp; Infrastructure</b>	<b>5.5</b>		<b>5.5</b>	<b>0.1</b>	<b>5.5</b>		<b>5.8</b>
<b>Rights of Way</b>	<b>0.5</b>	<b>0.3</b>	<b>0.7</b>	<b>0.0</b>	<b>1.0</b>	<b>0.3</b>	<b>0.3</b>
<b>Strategic Highway Maintenance</b>							
Abbey Way Flyover High Wycombe		0.1	0.1		<b>0.1</b>		
Bridge Maintenance	1.3		1.3	0.1	<b>1.3</b>		3.1
Failed Roads Haunching & Reconstruction	2.9		2.9	0.9	<b>2.9</b>		9.0
Footway Structural Repairs	2.2		2.2	0.1	<b>2.2</b>		6.5
Maintenance Principal Rds - Drainage	2.1		2.1	0.1	<b>2.1</b>		6.0
Plane & Patch	9.5		9.5	5.8	<b>9.5</b>		13.3
Replacement Traffic Signals	0.6		0.6	0.0	<b>0.6</b>		1.0
Road Safety - Casualty Reduction	1.3		1.3	0.1	<b>1.3</b>		2.5
Strategic Highway Maintenance Program	17.7		17.7	4.0	<b>17.7</b>		47.6
Street Lighting	2.6		2.6	0.3	<b>2.6</b>		4.5
Old Highways Maintenance Codes			-	(0.1)			
<b>Strategic Highway Maintenance Total</b>	<b>40.2</b>	<b>0.1</b>	<b>40.3</b>	<b>11.3</b>	<b>40.3</b>	<b>-</b>	<b>93.3</b>
<b>Transport Services</b>	<b>0.6</b>		<b>0.6</b>	<b>0.2</b>	<b>0.6</b>		<b>0.7</b>
<b>Highway Improvement Projects</b>							
HS2 Funded Projects	0.1		0.1	0.1	<b>0.2</b>	<b>0.2</b>	
HS2 Road Safety	0.4		0.4	0.1	<b>0.4</b>		2.0
<b>Highway Improvement Projects Total</b>	<b>0.5</b>		<b>0.5</b>	<b>0.2</b>	<b>0.6</b>	<b>0.2</b>	<b>2.0</b>
<b>Transport Total</b>	<b>48.9</b>	<b>0.4</b>	<b>49.2</b>	<b>11.9</b>	<b>49.7</b>	<b>0.5</b>	<b>106.0</b>
<b>Grand Total</b>	<b>118.1</b>	<b>5.6</b>	<b>123.8</b>	<b>35.3</b>	<b>123.1</b>	<b>(0.6)</b>	<b>456.7</b>

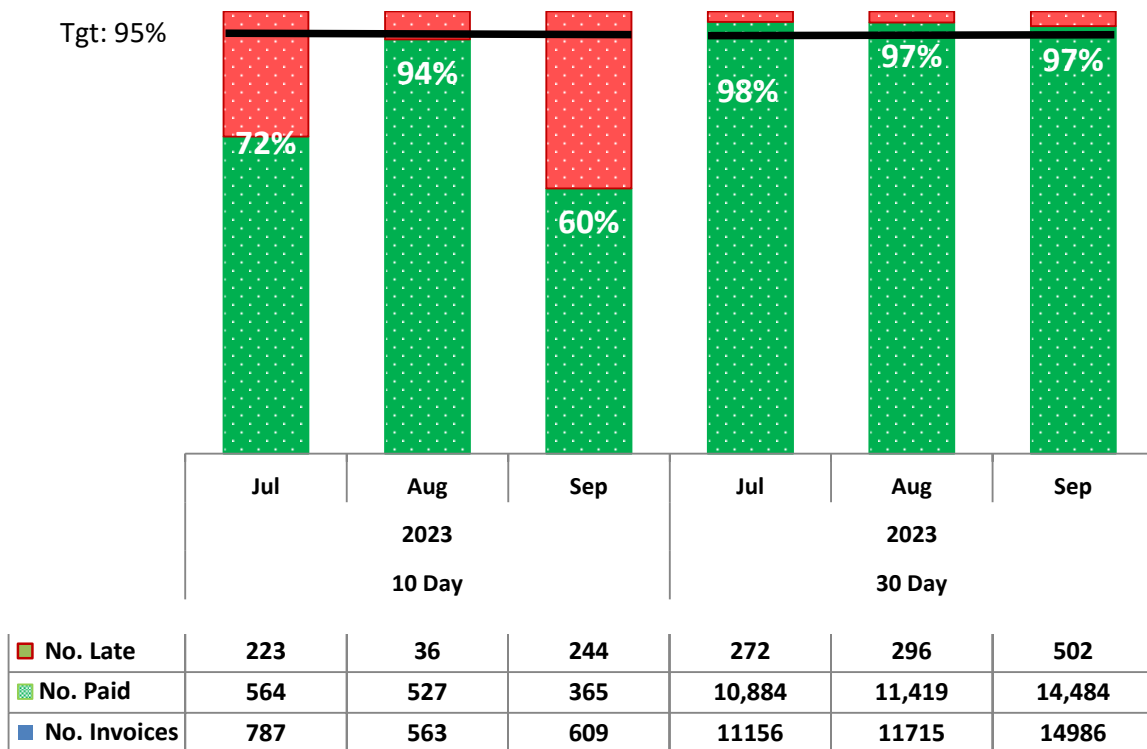
### 3. Outstanding Sundry Debts



- 3.1 Total sundry debt currently sits at £24m, a decrease of £21.3m from Q1. Of the £24m, £20m is unsecured with an age profile of; less than 30 days £3.0m (15%); 31-90 days £2.8m (14%); and over 90 days £14.1m (71%).
- 3.2 Unsecured debt over 90 days has seen an increase of £5.1m in comparison to Q1, rising from £9m to £14.1m in Q2.
- A reconciliation of secured Adult Social Care debt found £1.4m of secured debt over 90 days which did not have registered charge against a property. This debt has been re-categorised to unsecured, whilst work is undertaken to ensure that this debt becomes secured.
  - 59% (£8.3m) of our unsecured debt over 90 days relates to Adult Social Care. This includes the debt referred to above and is being regularly monitored by the ASC Strategic Debt Task and Finish Group. A current priority of the recovery team is to regularly monitor and meet to progress the top 20 debts under 90 days and avoid these rolling over in to the over 90-day debt category. This is alongside regular monitoring of our top 20 unsecured debts over 90 days.
  - 6% (£0.8m) of our unsecured debt over 90 days remains untriggered for payment (S106/CIL). Payments will be chased once the payment is triggered, and instruction is received from the relevant team.
  - 21% (£2.97m) relates to Strategic Assets and Estate Management. £1.25m of this debt is either with Legal Services or has a repayment plan agreed.
  - 7% (£0.93m) relates to High Needs Block. The SEND Business Manager has been working alongside partner local authorities to make billing adjustments where necessary, and prompt for payment. The Corporate Director of Children's has been communicated with regarding the billing amendments, and we are continuing to chase the receipt of these payments.

## 4. Payment Performance

Payment Performance Past 3 Months



- 4.1 For Q2 our current overall invoice payment performance is 96.1% paid on-time (39,816 invoices), up 0.1% from Q1.
- 4.2 Our 30-day payment performance for Q1 is 97.2% of invoices paid on time (37,857 invoices), up 0.7% from Q1.
- 4.3 Our 30-day payment performance currently exceeds our KPI of 95% paid on-time, reaching upwards of near 98% across the quarter. Across this quarter we have also seen a 16% increase in the volume of invoices that have been processed but have still managed to maintain our excellent payment performance.
- 4.4 Our 10-day payment performance for Q2 is 75.1% of invoices paid on time (1,959 invoices), down 9.6% from Q1.
- 4.5 Our 10-day payment performance current falls below our KPI of 95% paid on time, predominantly due to issues with invoices relating to Corona Energy. We have had ongoing issues with reconciling payments, which has led to us suspending our Direct Debit for making payment and moving back to processing payment via BACS upon completion of reconciliation. A complaint has been raised directly with Corona Energy by the Energy Team to get these issues resolved.

**BUDGET MONITORING Q2 2023-24****Appendix 2****Portfolio Action Plans****1. Introduction**

- 1.1 The development of Portfolio Action plans was agreed by Cabinet in response to the adverse position reported to Cabinet at Q1 with a view to urgently bringing budgets back into line.
- 1.2 The action plans include the acceleration of savings plans from future years and delivery is being managed by the Portfolio Holders.
- 1.3 Action plan items are in addition to £30.4m of additional income and savings already built into the budget for 2023/24. Progress against delivery of existing savings is detailed in full at Section 3 of the Cabinet report.

**2. Update on Portfolio Action Plans**

- 2.1 The table below summarises the total impact of the agreed action plans of £4.85m and the latest position on performance against the agreed actions.

<b>Directorate</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Accessible Housing & Resources	-£0.5m	-£0.5m	-
Climate Change & Environment	-£1.3m	-£1.3m	-
Communities & Leader	-£0.2m	-£0.2m	-
Education & Children's Services	-£1.2m	-£1.2m	-
Health & Wellbeing	-£1.1m	-£1.19m	-£0.09m
Housing & Homelessness & Regulatory Services	-	-	-
Planning & Regeneration	-£0.3m	-£0.3m	-
Transport	-£0.25m	-£0.25m	-
<b>Total</b>	<b>-£4.85m</b>	<b>-£4.94m</b>	<b>-£0.09m</b>

**3.1 Accessible Housing and Resources**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Property & Assets (incl. Energy)	-£0.2m	-£0.2m	-
Resources	-£0.3m	-£0.3m	-
<b>Total</b>	<b>-£0.5m</b>	<b>-£0.5m</b>	-

- a) In Property & Assets a financial pressure of £1m emerged at Q1 due to increased energy costs (increases in costs relating to access and maintenance of the electricity grid – ‘network costs’ - and under-budgeted usage). Since Q1 the purchasing of winter energy has taken place, and the price per unit and network costs had reduced, giving a projected pressure of £0.3m.
- b) A mitigating saving has been identified from the early closure of KGVH Amersham of £200k. This is in a consultation period with staff and Members, with a projected closure date of early January 2024.
- c) Resources Directorate have been able to accelerate £300k of Better Buckinghamshire savings that were due for delivery in 2024/25. These can be applied to improve the overall in-year financial position.

**3.2 Climate Change & Environment**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Neighbourhood Services	-£1.3m	-£1.3m	-
<b>Total</b>	<b>-£1.3m</b>	<b>-£1.3m</b>	-

- a) Mitigations of £1.3m have been identified linked to additional electricity income from the EfW plant. These relate to under-accrual of estimated final income projections for 2022-23 and finalisation of the implications of the Energy Generator Levy (EGL). Both are on track to be achieved, however there remains a risk to EGL



payment as this is not yet fully confirmed. If this risk were to materialise it could be offset by use of the waste reserve.

**3.3 Communities & Leader**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Deputy Chief Executive	-£0.2m	-£0.2m	-
<b>Total</b>	<b>-£0.2m</b>	<b>-£0.2m</b>	-

- a) Over and above existing plans, in-year savings of £200k have been identified, primarily through accelerating agreed future years staffing savings and delivering underspends on one off projects. Savings are on track to be achieved.

**3.4 Education & Children’s Services**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Children’s Social Care	-£1.2m	-£1.2m	-
<b>Total</b>	<b>-£1.2m</b>	<b>-£1.2m</b>	-

- a) A series of actions were put in place to help mitigate pressures within Children’s Social Care and whilst many of these have progressed as planned, the financial position within the directorate has worsened as a result of increasing placements costs and increased spend to support young people with complex needs within the community. The service continues to progress with the implementation of the mitigation actions in order to realise the original in year savings of £1.2m. These savings primarily link to:
- Establishing a robust mechanism for agreeing funding responsibility for young people between social care, NHS and education in order to increase opportunities for health funding (773k).
  - The refurbishment of a number of properties to create additional in-house residential capacity in order to reduce the use of high-cost external placements in the current year (360k).

**Portfolio Action Plans**

- Targeted action is being taken to develop the foster carer marketing to support older children and children with more complex needs; including a targeted campaign to try to attract returning foster carers.
- The service is also in the process of completing a line-by-line review to identify further savings that could be delivered to help mitigate the financial pressure.

**3.5 Health & Wellbeing**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Adult Social Care	-£1.1m	-£1.19m	-£0.09m
<b>Total</b>	<b>-£1.1m</b>	<b>-£1.19m</b>	<b>-£0.09m</b>

- Health and Wellbeing are currently on track to overachieve their action plan.
- The allocation of Public Health funding to meet eligible prevention spend has been agreed and actioned (£500k).
- Star chambers deep dive into all service budgets (including staffing) have been carried out. £100k of the £200k target has been delivered so far, and the forecast is expected to overachieve by £50k.
- Changes to the implementation of the Dynamic Purchasing Vehicle have produced in-year savings of £277k against a target of £200k.
- A stretch target on over-delivering of savings on voids, focussed on supported living and extra care beds, was agreed to deliver a £200k saving. An additional £100k on voids is currently being delivered. It is forecast that £60k will be delivered by filling voids in Extra Care beds between now and the end of March.

**3.6 Housing & Homelessness & Regulatory Services**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Housing & Regulatory	-£m	-£m	
<b>Total</b>	<b>-£m</b>	<b>-£m</b>	

- Housing & Homelessness & Regulatory Revenue is reporting an adverse variance due to increased pressures on temporary accommodation. This is due to increasing

**Portfolio Action Plans**

length of stay of households in B&B due to lack of affordable housing to move on to, and above-inflation per night for B&B accommodation.

- b) Savings of £1.15m from mitigating actions are already included in this forecast. These actions focus on moving the most expensive households out of B&Bs into cheaper Council or Registered provider owned temporary accommodation.
  - 52 rooms in the new Bridge Court accommodation in High Wycombe are now occupied, mainly with larger households.
  - We have worked with Registered Providers to reduce the length of time their cheaper temporary accommodation units remain empty once a household leaves.
- c) These actions have resulted in the number of households in B&B accommodation reducing from 66% in April to 40% in September, and the average cost per night for B&Bs reducing from £119 to £99 per night over the same period.
- d) To alleviate the pressure further in future years we are purchasing further council-owned temporary accommodation, including Harrington House which was purchased in June.

**3.7 Planning & Regeneration**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Planning & Regeneration	-£0.3m	-£0.3m	-
<b>Total</b>	<b>-£0.3m</b>	<b>-£0.3m</b>	-

- a) To contribute towards the council-wide pressures identified in Quarter 1, Planning & Regeneration identified £300k of savings it is implementing:
  - £100k staffing savings from bringing forward a mini service review in planning. This is being delivered by holding staffing vacancies.
  - £200k from the pipeline feasibility fund, by reducing funding available for projects not yet started.
- b) Since Quarter 1 the Planning & Regeneration portfolio has seen a reduction in Planning Income levels largely due to the impact of the economy on small and large planning applications, which has given rise to a financial pressure of £1.3m. Further mitigating actions totalling £800k are now also being delivered (in addition to the £300k of savings above) to reduce this pressure to £0.5m. These include:

**Portfolio Action Plans**

- £400k savings from reducing the number of High-Cost Interim staff by terminating contracts early, and not backfilling roles.
- £100k windfall energy contract rebate, originally intended to fund a staffing post, which will be held vacant.
- £300k use of reserves, for Local Plan and Climate Change, to fund staff working on those projects.

**3.8 Transport**

<b>Service Area</b>	<b>Action Plan</b>	<b>Forecast</b>	<b>Variance</b>
Highways & Technical Services	-£0.25m	-£0.25m	-
<b>Total</b>	<b>-£0.25m</b>	<b>-£0.25m</b>	-

- a) Mitigations of £0.25m linked to £0.045m acceleration of LED streetlighting update and £0.2m potential closure of Hampden House Car Park, the latter being subject to a formal Member Decision. In-year, savings on Hampden House Car Park closure would be £0.053m and the balance of £0.147m would need to be covered through other mitigations within this service directorate. The future year saving on this car park is expected to be £0.23m. These savings are on track to be achieved.

**4. Further Mitigations**

- a) Education and Children’s Services are urgently developing further mitigations including reducing the scheme of delegation and targeting spend on transport, equipment, staffing and placement costs. Enhanced scrutiny is being put in place including bi-weekly budget boards and targeted actions aimed at mitigating the position to control spend and accountability focused on senior officers.

**5. Additional Risks**

- a) It should be noted that the Council holds corporate contingencies to manage risk, and a balance of £15.5m remains available to be used if necessary.

## APPENDIX 3 Capital Approved Programme

Portfolio/Programme	Current Year Budget			Actual	Forecast	Variance v Total Budget	Fut Yrs Budget
	Released	Unreleased	Total				
	£m	£m	£m				
<b>Economic Growth</b>	0.3		0.3		<b>0.3</b>		
<b>Strategic Infrastructure (HIF)</b>							
A355 Improvement Scheme (Wilton Park)	0.0		0.0	0.1	<b>0.0</b>		1.3
Abbey Barn - HIF / S106			-	0.0			
Aylesbury Eastern Link Road	0.3		0.3	0.4	<b>0.3</b>		36.8
Cycle Infrastructure	0.3	0.1	0.4	0.5	<b>0.4</b>		1.5
Grid Reinforcement Works			-	0.0			13.0
Land Assembly			-				10.8
Marginal Viability Works			-				2.1
Princes Risborough Relief Road		0.1	0.1	0.1	<b>0.1</b>	<b>0.0</b>	8.5
SEALR (South East Aylesbury Link Road)		4.0	4.0	1.4	<b>4.0</b>		12.9
South Western Link Road South		0.3	0.3		<b>0.3</b>		0.3
Stoke Mandeville Relief Road / SEALR II	0.5		0.5	0.0	<b>0.5</b>		0.3
<b>Strategic Infrastructure (HIF) Total</b>	<b>1.3</b>	<b>4.4</b>	<b>5.7</b>	<b>2.5</b>	<b>5.7</b>	<b>0.0</b>	<b>87.4</b>
<b>Leader Total</b>	<b>1.6</b>	<b>4.4</b>	<b>6.0</b>	<b>2.5</b>	<b>6.0</b>	<b>0.0</b>	<b>87.4</b>
<b>ICT</b>	2.4		2.4	0.5	<b>2.4</b>		4.2
<b>Property &amp; Assets</b>	1.7	0.3	2.0	0.3	<b>1.9</b>	<b>(0.1)</b>	14.6
<b>Accessible Housing &amp; Resources Total</b>	<b>4.1</b>	<b>0.3</b>	<b>4.3</b>	<b>0.8</b>	<b>4.3</b>	<b>(0.1)</b>	<b>18.8</b>
<b>Climate Change &amp; Air Quality</b>	1.4		1.4	0.2	<b>1.4</b>		3.4
<b>Flood Management</b>	0.5	0.9	1.5	0.2	<b>1.5</b>		11.0
<b>Waste - Biowaste</b>	1.1		1.1	0.0	<b>1.1</b>	<b>0.0</b>	0.5
<b>Waste - Depots</b>	0.8		0.8	0.0	<b>0.8</b>		
<b>Waste - HRC</b>	0.3	0.2	0.5	0.0	<b>0.5</b>		8.5
<b>Waste - Vehicles &amp; Containers</b>	3.9		3.9	0.3	<b>3.7</b>	<b>(0.1)</b>	8.8
<b>Climate Change &amp; Environment Total</b>	<b>8.0</b>	<b>1.2</b>	<b>9.1</b>	<b>0.8</b>	<b>9.0</b>	<b>(0.1)</b>	<b>32.2</b>
<b>Community Safety</b>			-				0.9
<b>Communities Total</b>			-			-	<b>0.9</b>
<b>Country Parks</b>	0.3	0.1	0.4	0.1	<b>0.4</b>		2.1
<b>Leisure Centres</b>	1.0		1.0	0.3	<b>1.0</b>		1.3
<b>Libraries</b>	0.1	0.4	0.4	0.0	<b>0.4</b>		0.4
<b>Parks &amp; Play Areas</b>	0.6		0.6	0.3	<b>0.6</b>		0.6
<b>Sport &amp; Leisure Projects</b>	2.3		2.3	1.1	<b>2.1</b>	<b>(0.2)</b>	3.7
<b>Culture &amp; Leisure Total</b>	<b>4.2</b>	<b>0.5</b>	<b>4.8</b>	<b>1.8</b>	<b>4.6</b>	<b>(0.2)</b>	<b>8.0</b>
<b>Children's Social Care</b>		0.5	0.5		<b>0.5</b>		
<b>Schools</b>							
Primary School Places	2.0	0.5	2.5	1.1	<b>2.5</b>		65.7
Provision for Special Educational Need	3.6	(0.9)	2.7	0.7	<b>1.8</b>	<b>(1.0)</b>	30.6
S106 Unallocated Budget			-		<b>0.0</b>	<b>0.0</b>	
School Access Adaptations	0.2		0.2	0.2	<b>0.2</b>		0.6
School Property Maintenance	6.1		6.1	2.9	<b>6.1</b>		18.0
School Toilets	0.2		0.2	0.2	<b>0.2</b>		0.8
Secondary School Places	7.0	(1.3)	5.7	2.0	<b>5.7</b>		10.3
Programme Inflation			-				14.1
<b>Schools Total</b>	<b>19.1</b>	<b>(1.7)</b>	<b>17.4</b>	<b>6.9</b>	<b>16.4</b>	<b>(1.0)</b>	<b>140.0</b>
<b>Education &amp; Children's Services Total</b>	<b>19.1</b>	<b>(1.2)</b>	<b>17.9</b>	<b>6.9</b>	<b>16.9</b>	<b>(1.0)</b>	<b>140.0</b>

Portfolio/Programme	Current Year Budget			Actual	Forecast	Variance v Total Budget	Fut Yrs Budget
	Released	Unreleased	Total				
	£m	£m	£m				
Affordable Housing	0.1		0.1	0.1	0.1		6.4
Homelessness	3.7		3.7	3.9	3.7		0.8
Housing	16.3		16.3	1.1	16.3		14.8
Cemeteries & Crematoria	1.1		1.1	0.3	1.1	0.0	1.9
<b>Homelessness &amp; Regulatory Services Total</b>	<b>21.2</b>		<b>21.2</b>	<b>5.3</b>	<b>21.2</b>	<b>0.0</b>	<b>23.9</b>
Regeneration	11.2	0.1	11.3	5.3	11.5	0.3	39.5
<b>Planning &amp; Regeneration Total</b>	<b>11.2</b>	<b>0.1</b>	<b>11.3</b>	<b>5.3</b>	<b>11.5</b>	<b>0.3</b>	<b>39.5</b>
Car Parks	0.4		0.4	0.0	0.4		1.3
Highways & Cycleway Funded Schemes	1.3		1.3	0.2	1.2	(0.0)	2.5
Other Transport & Infrastructure	5.5		5.5	0.1	5.5		5.8
Rights of Way	0.5	0.3	0.7	0.0	1.0	0.3	0.3
<b>Strategic Highway Maintenance</b>							
Abbey Way Flyover High Wycombe		0.1	0.1		0.1		
Bridge Maintenance	1.3		1.3	0.1	1.3		3.1
Failed Roads Haunching & Reconstruction	2.9		2.9	0.9	2.9		9.0
Footway Structural Repairs	2.2		2.2	0.1	2.2		6.5
Maintenance Principal Rds - Drainage	2.1		2.1	0.1	2.1		6.0
Plane & Patch	9.5		9.5	5.8	9.5		13.3
Replacement Traffic Signals	0.6		0.6	0.0	0.6		1.0
Road Safety - Casualty Reduction	1.3		1.3	0.1	1.3		2.5
Strategic Highway Maintenance Program	17.7		17.7	4.0	17.7		47.6
Street Lighting	2.6		2.6	0.3	2.6		4.5
<b>Strategic Highway Maintenance Total</b>	<b>40.2</b>	<b>0.1</b>	<b>40.3</b>	<b>11.3</b>	<b>40.3</b>	<b>-</b>	<b>93.3</b>
Transport Services	0.6		0.6	0.2	0.6		0.7
<b>Highway Improvement Projects</b>							
HS2 Funded Projects	0.1		0.1	0.1	0.2	0.2	
HS2 Road Safety	0.4		0.4	0.1	0.4		2.0
<b>Highway Improvement Projects Total</b>	<b>0.5</b>		<b>0.5</b>	<b>0.2</b>	<b>0.6</b>	<b>0.2</b>	<b>2.0</b>
<b>Transport Total</b>	<b>48.9</b>	<b>0.4</b>	<b>49.2</b>	<b>11.9</b>	<b>49.7</b>	<b>0.5</b>	<b>106.0</b>
<b>Grand Total</b>	<b>118.1</b>	<b>5.6</b>	<b>123.8</b>	<b>35.3</b>	<b>123.1</b>	<b>(0.6)</b>	<b>456.7</b>



## Report to Cabinet

<b>Date:</b>	14 <sup>th</sup> November 2023
<b>Title:</b>	<b>Q2 Capital Budget Adjustments &amp; Reprofileing</b>
<b>Cabinet Member(s):</b>	<b>Cllr. John Chilver, Cabinet Member for Accessible Housing and Resources</b>
<b>Contact officer:</b>	<b>David Skinner, Service Director Finance and S151 Officer</b>
<b>Ward(s) affected:</b>	None
<b>Recommendations:</b>	<p><b>That Cabinet APPROVES the following Budget adjustments to the Capital Programme:</b></p> <ol style="list-style-type: none"> <li><b>1. Addition of £5.908m to the programme for new externally funded ringfenced grants and S106 developer contributions.</b></li> <li><b>2. Addition of £2.338m to the programme funded from Corporate Resources, to fund inflationary pressures or new spend on existing, priority projects.</b></li> <li><b>3. Removal of £0.460m for projects which have completed or are no longer proceeding.</b></li> <li><b>4. Reprofile of £24.335m from the current year into future years.</b></li> </ol>
<b>Reason for decision:</b>	<p>Changes to the Published Capital Programme require Cabinet approval, which are made via a quarterly update to Cabinet. The Capital Programme needs to be reprofiled to accurately reflect planned spend. There are also some additions and reductions to the programme which are recommended to accurately reflect the current status of projects.</p>

## **1. Executive summary**

- 1.1 The Capital Programme for 2023-24 to 2026-27 was approved by Full Council in February 2023, with an expenditure budget of £505.9m. The programme was revised to £556.8m following additions agreed by Cabinet in July 2023.
- 1.2 The Council often receives ringfenced funding in-year from Government and Developers which are added to the programme in a supplementary budget change. Additionally, the programme is reviewed quarterly to check that the profiled spend remains realistic.
- 1.3 This paper sets out the recommended additions and reprofiling for Quarter 2, and also recommends 3 projects to be reduced or removed from the programme. These budget changes will ensure the programme remains realistic and deliverable, and releases budget for reinvestment.
- 1.4 The recommended changes will increase the 4-year Capital Programme to £582.6m by 2026-27 and will reduce the 2023-24 current year budget from £149.3m to £124.6m.

## **2. Recommended Additions to the Capital Programme**

- 2.1 There are £8.246m of recommended additions to the Capital Programme, which are detailed in Table 1 below. In summary:
  - £5.908m of new projects funded from external ringfenced funding - £2.567m for new or existing projects funded from ringfenced Government Grants and £3.341m for projects funded by ringfenced s.106 developer contributions. The conditions of this funding mean that it can only be spent on these specific projects.
  - £1.738m of additions made up of 2 existing projects are experiencing overspends due to inflationary pressures, the Biowaste Project and Hampden Memorial Chapel. The proposal is to fund these overspends from earmarked reserves (£1.738m); and
  - 1 priority project – CCTV control room upgrades £0.600m funded from a contribution from the RCCR (Revenue Contributions to Capital) reserve.



**Table 1: Recommended Additions to Capital Programme**

Portfolio	Project Group	Project Name	Exp. £k	Ring. Funding £k	Explanation
<b>Projects funded from Government Grants</b>					
<b>Planning &amp; Environment</b>	Climate Change & Environment	Refuse Collection Vehicle Electrification	578	(578)	Fully grant funded from DEFRA Air Quality Grant, received this year and contract in place.
<b>Transport</b>	Highways & Cycleway Funded Schemes	Active Travel Tranche 2 Emerald Greenway	416	(416)	Final staged payment for this project, fully grant funded by DfT. Project in pre-delivery stage.
<b>Transport</b>	Other Transport & Infrastructure	On-Street Residential ChargePoint Scheme	406	(406)	LEVI grant awarded June 23, work on contracts commencing shortly.
<b>Planning &amp; Regeneration</b>	Regeneration	Shared Prosperity	248	(248)	Grant received for 2023-24 and allocated to projects.
<b>Planning &amp; Regeneration</b>		Rural England Prosperity Fund	920	(920)	Grant received for 2023-24. The allocation process is underway.
<b>Total Grants</b>			<b>2,567</b>	<b>(2,567)</b>	
<b>Adding in new Projects funded from s.106 Developer Funding</b>					
<b>Homelessness &amp; Regulatory Services</b>	Affordable Housing	s106 Affordable Housing Schemes	2,459	(2,459)	Additional ringfenced s.106 which has been received. An allocations policy for this funding will be coming to Cabinet in Spring 2024.
<b>Homelessness &amp; Regulatory Services</b>	Homelessness	Temporary Accommodation Project (Bridge Court)	270	(270)	Addition for affordable housing s.106 to fund the final fit out costs of Bridge Court. Project has delivered significant savings.
<b>Culture &amp; Leisure</b>	Sport & Leisure Projects	Various s106 Sports and Leisure projects	560	(560)	Adding new projects which are funded from ringfenced S106. The S106 was negotiated specifically for these projects.
<b>Transport</b>	Strategic Transport & Infrastructure	Various CIL Transport Projects	53	(53)	Adding new projects which are funded from CIL. The CIL was negotiated specifically to fund these projects.
<b>Total S106 Developer Contributions</b>			<b>3,341</b>	<b>(3,341)</b>	
<b>Project overspends funded from Reserves</b>					
<b>Communities</b>	Climate Change & Environment	Biowaste	1,400	(1,400)	Project overspend due to increased costs on concrete, steel and fuel, contaminated soil disposal quantity, additional diligence work on engineering implications of construction on landfill, funded from Waste Reserve.
<b>Communities</b>	Homelessness & Regulatory Services	Hampden Chapel Replacement	338	(338)	Overspend due to unforeseen maintenance needs and roof access costs. Funded from Crematoria revenue reserve.

Portfolio	Project Group	Project Name	Exp. £k	Ring. Funding £k	Explanation
<b>Projects funded from Corporate Resources / Reserves</b>					
Communities	Community Safety	CCTV merger project	600		Adding CCTV project linked to the CCTV Strategy/Review and funded from the RCCR reserve.
<b>Total Reserves &amp; Corporate</b>			<b>2,338</b>	<b>(1,738)</b>	
<b>Total RECOMMENDED Additions</b>			<b>8,246</b>	<b>(7,646)</b>	

2.2 Since the Quarter 1 update to Cabinet, £18.055m of projects have been added to the programme through separate Leader or Key Decisions and are included here for information.

Portfolio	Project Group	Project Name	Exp. £k	Ring. Funding £k	Explanation
<b>Agreed via Leader or Cabinet Decisions since July</b>					
Homelessness & Regulatory Services	Housing	Local Authority Housing Fund (LAHF)	12,200	(12,200)	Refugees Freehold Acquisitions, funded from Govt Grant and agreed by Leader Decision.
Homelessness & Regulatory Services	Homelessness	Harrington House	4,083		Agreed as a Leader Decision April 2023, funded from borrowing.
Planning & Regeneration	Planning & Regeneration	AG Land	1,772	(1,400)	Plot 1 Phase 3 Aylesbury land. Funded from special dividend from AVE and capital contingency.
<b>Total APPROVED Additions</b>			<b>18,055</b>	<b>(13,600)</b>	
<b>TOTAL Additions</b>			<b>26,301</b>	<b>(21,246)</b>	

2.3 This gives total additions to the programme since the Quarter 1 of £26.301m.

### 3. Recommended Reductions

3.1 There are 3 projects which, for the reasons set out in the table below, are recommended to be reduced or be removed from the programme. Of these, £440k will result in funding being released back to corporate capital pot for reinvestment.

**Table 2: Recommended Reductions**

Portfolio	Project Group	Project	Exp. £k	Ring. Funding £k	Net £k	Explanation (including funding source)
Homelessness & Regulatory Services	Cemeteries & Crematoria	ICT Projects Cemeteries Software - 6305	(15)		(15)	This budget for Cemeteries & Crematoria ICT Project is no longer needed there is an existing project within ICT to merge booking systems. £15k can be released for reinvestment
Communities	Transport	Crest Road Signalisation	(345)	20	(325)	This project is now complete and the corporate funding of £325k can be released for reinvestment. Recommended by CCIB Sept 19th
Culture & Leisure	Libraries	Enhanced Library Technology	(100)		(100)	This programme has uncommitted funding of £100k which can be released for reinvestment. Recommended by CCIB Sept 19th.
<b>TOTAL Removals</b>			<b>(460)</b>	<b>20</b>	<b>(440)</b>	

### 4. Summary of Net Changes to the Programme

4.1 The additions and reductions total £25.841m and result in a revised Capital Programme of £582.7m over the MTFP, increasing from £556.8m as agreed by Cabinet in July 2023.

**Table 3: Changes to the Programme**

Portfolio	Published Budget £m	Adjustments			Total adjts £m	Adjusted MTFP £m
		Approved Adjs £m	Addn £m	Remove £m		
Leader	93.4					93.4
Accessible Housing & Resources	23.1					23.1
Climate Change & Environment	39.3		2.0		2.0	41.3
Communities	0.3		0.6		0.6	0.9
Culture & Leisure	12.1			(0.1)	(0.1)	12.0
Education & Children's Services	157.9		0.6		0.6	158.5
Homelessness & Regulatory Services	25.8	16.3	3.1		3.1	45.1
Planning & Regeneration	47.9	1.8	1.2		1.2	50.8
Transport	154.7		875	(0.3)	0.5	155.2
Corporate	2.3					2.3
<b>Grand Total</b>	<b>556.8</b>	<b>18.0</b>	<b>8.2</b>	<b>(0.5)</b>	<b>7.8</b>	<b>582.6</b>

## 5. Reprofilling the Programme

- 5.1 Capital Programme needs to be reprofiled to accurately reflect planned spend. This is to ensure that the programme remains realistic and deliverable and reflects the latest project timelines. The 23-24 budget before reprofiling is £149.3m.
- 5.2 It is recommended that £24.335m (16%) is reprofiled from the current year into future years, to match the latest delivery projections. The reasons for reprofiling on each project are set out in Appendix 1 and the revised 4-year budget profile is shown at Appendix 2. This is summarised at Table 4 below.

**Table 4 Summary: Reprofilling of 23/24 Budget by Portfolio**

Portfolio	Budget before reprofiling adjts			Reprofiling		Budget after reprofiling		
	2023/24	Fut Yrs	Total	2023/24	Fut Yrs	2023/24	Fut Yrs	Total
	£m	£m	£m	£m	£m	£m	£m	£m
Leader	19.4	74.0	<b>93.4</b>	(13.4)	13.4	6.0	87.4	<b>93.4</b>
Accessible Housing & Resources	6.7	16.5	<b>23.1</b>	(2.3)	2.3	4.3	18.8	<b>23.1</b>
Climate Change & Environment	9.1	32.2	<b>41.3</b>			9.1	32.2	<b>41.3</b>
Communities		0.9	<b>0.9</b>				0.9	<b>0.9</b>
Culture & Leisure	6.8	5.8	<b>12.6</b>	(2.1)	2.1	4.8	7.8	<b>12.6</b>
Education & Children's Services	19.3	138.6	<b>157.9</b>	(1.5)	1.5	17.9	140.0	<b>157.9</b>
Homelessness & Regulatory Services	22.1	23.0	<b>45.1</b>	(0.9)	0.9	21.2	23.9	<b>45.1</b>
Planning & Regeneration	15.1	35.7	<b>50.8</b>	(3.8)	3.8	11.3	39.5	<b>50.8</b>
Transport	49.6	105.6	<b>155.2</b>	(0.4)	0.4	49.2	106.0	<b>155.2</b>
Corporate Contingency	0.8	1.5	<b>2.3</b>			0.8	1.5	<b>2.3</b>
<b>Grand Total</b>	<b>148.9</b>	<b>433.7</b>	<b>582.6</b>	<b>(24.3)</b>	<b>24.3</b>	<b>124.6</b>	<b>458.1</b>	<b>582.6</b>

## 6. Use of Corporate Contingency

- 6.1 There is £2.25m of Corporate Contingency to meet unexpected inflationary pressures on priority projects, where no other corporate funding is available.

## 7. Other options considered

- 7.1 Not making these recommended budget changes will impact on budget monitoring and the Capital MTFP process and will affect the KPI for capital slippage.

## 8. Legal and financial implications

- 8.1 There are no Legal Implications.
- 8.2 The financial implications of these changes are set out in detail within the report.

## 9. Corporate implications

- 9.1 There are no direct, wider corporate implications from these recommended budget changes:
- Property – none
  - HR – none

- Climate change – none
- Sustainability – none
- Equality - EIA not required
- Data - no data protection impact assessment required.
- Value for money – none.

## **10. Local councillors & community boards consultation & views**

10.1 As this is a technical budgeting exercise, no Local Councillor or Community Board consultation has been required.

## **11. Communication, engagement & further consultation**

11.1 No further communication, engagement or consultation is recommended from this paper.

## **12. Next steps and review**

12.1 None

## **13. Background papers**

13.1 Previous Approved Capital Programme, as agreed by Cabinet: [insert link]

## **14. Your questions and views (for key decisions)**

14.1 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 email to [democracy@buckinghamshire.gov.uk](mailto:democracy@buckinghamshire.gov.uk). Approved Capital Programme, from Full Council: [insert link]

## Appendix 1: MTFP Reprofile Detail by Portfolio

Project Group by Portfolio	£k	Project & Reason for Re-profiling
Corporate Investment Portfolio	2,108	Project delays on Orchard House Ambulance Hub as increased costs and impacted on affordability. Changes to the original project are likely to be material so feasibility of this project will be reviewed. Project delays on Vale Retail Park roof works due to tenancy change which resulted in changes to specification. Scheme is at planning and at tender.
Enhancement of Strategic Assets	172	Awaiting formal decision for sale of Tile house so works have been postponed to bring the asset up to a saleable condition.
Rowley Farm	281	Additional funding being sought through MTFP due to increase in tender costs on the specification as required by Planning. Contract delayed until additional funding agreed.
Mobile Phone Refresh	(244)	Acceleration of mobile phone budget from future years to fund iPhone replacements in 23-24, as existing phones no longer supported by Apple.
<b>Accessible Housing &amp; Resources Total</b>	<b>2,316</b>	
Primary School Places	1,450	Primary School Place unallocated funding: current pipeline shows this funding for feasibility works will be required next year.
<b>Education &amp; Children's Services Total</b>	<b>1,450</b>	
Affordable Housing - S106 Funded	673	Funding not committed; a new allocations policy is being developed in the Housing Improvement Board, to come to Cabinet in Spring 2024.
Chiltern & Bierton Crematoria	100	Tendering delays resulting in setback to project start.
Raynes Avenue Park Drainage Replacement	100	Options Business Case under review; works not yet tendered.
<b>Homelessness &amp; Regulatory Services Total</b>	<b>873</b>	
Amersham Regeneration (St John's Build)	200	St John's Ambulance site development plans on hold, as will form part of wider decision on Amersham site (including KGVH).
Aylesbury Town Centre	325	Kingsbury & Market Sq regeneration project is currently paused and under review.
Employment & Regeneration Led Opportunity	195	Handy Cross New Sports Centre final S106 requirements and Baker Street asset maintenance, legally required to deliver lower priority projects not yet out to tender.
Environment Led Opportunities	345	Spade Oak Lake and Little Marlow Visitor Facility business plans under development as original plans did not produce a net nil cost to the Council. Other options are being considered.
Future High Street Funds	2,060	Final project is in feasibility and business case development. Grant conditions means contractual commitment needs to be made by 31 March however spend can occur in future years
Retasking of Winslow Centre	526	Project remains in development, awaiting news on funding of sports hub. Issue on title needs to be resolved and DfE approval to sell the site.
Waterside North Development	194	Old County Offices development, funded from borrowing. Options business case is in development.
<b>Planning &amp; Regeneration Total</b>	<b>3,845</b>	

Project Group by Portfolio	£k	Project & Reason for Re-profiling
Cycle Infrastructure	1,237	Project delayed due to commissioning process and review on materials used for the project.
SEALR (South East Aylesbury Link Road) Phase 1	11,815	Project delivery delayed due to funding negotiations with HS2 and Homes England, which are now resolved.
SEALR Phase 2	327	
<b>Leader Total</b>	<b>13,379</b>	
Car Parks	80	Payment Machines project is paused whilst awaiting evaluation from Task and Finish group review.
Electric Vehicle Charging Points	194	EV projects currently being delivered using new Govt grants, therefore corporate funding can be pushed back to later years.
Highways & Cycleway Funded Schemes	40	Pinewood cycleway project has been delayed as financial viability is being assessed.
Other Highway & Technical	70	Transportation modelling rolling budget, expecting to purchase majority of data and consultancy input next year.
<b>Transport Total</b>	<b>384</b>	
Country Parks Visitors Centre	875	Likely the allocated budget may be insufficient for the original design concept and so changes to the design and brief will need to be reviewed and may be changed.
South Bucks Country Pk Leisure Facility	1,213	Recent developments of caselaw in Planning has resulted in the need to conduct a review in the original plans to South Bucks Country Park which has delayed the project.
<b>Culture &amp; Leisure Total</b>	<b>2,088</b>	
<b>Grand Total</b>	<b>24,335</b>	

## Appendix 2: MTFP Reprofile Detail by Year

Budget	2023/24	2024/25	2025/26	2026/27	Total
	£m	£m	£m	£m	£m
Economic Growth	0.3				0.3
Strategic Infrastructure (HIF)					
A355 Improvement Scheme (Wilton Park)	0.0	1.3			1.3
Aylesbury Eastern Link Road	0.3	11.4	25.4		37.0
Cycle Infrastructure	0.4	1.5			1.9
Grid Reinforcement Works	-	13.0			13.0
Land Assembly		10.8			10.8
Marginal Viability Works	-	2.1			2.1
Princes Risborough Relief Road	0.1	2.0	6.5		8.6
SEALR (South East Aylesbury Link Road)	4.0	12.9			16.9
South Western Link Road South	0.3	0.3			0.5
Stoke Mandeville Relief Road / SEALR II	0.5	0.3			0.8
<b>Leader Total</b>	<b>6.0</b>	<b>55.5</b>	<b>31.9</b>		<b>93.4</b>
ICT	2.4	3.3	0.6	0.3	6.5
Property & Assets	2.0	6.4	7.4	0.8	16.6
<b>Accessible Housing &amp; Resources Total</b>	<b>4.3</b>	<b>9.7</b>	<b>8.0</b>	<b>1.1</b>	<b>23.1</b>
Climate Change & Air Quality	0.9	2.1	1.3		4.3
Flood Management	1.5	7.4	3.6		12.5
Waste - Biowaste	1.1	0.5			1.5
Waste - Depots	0.8				0.8
Waste - HRC	0.5	2.7	2.7	3.0	8.9
Waste - Vehicles & Containers	4.5	5.4	1.3	2.1	13.3
<b>Climate Change &amp; Environment Total</b>	<b>9.1</b>	<b>18.1</b>	<b>9.0</b>	<b>5.1</b>	<b>41.3</b>
Community Safety	-	0.9			0.9
<b>Communities Total</b>	<b>-</b>	<b>0.9</b>			<b>0.9</b>
Country Parks	0.4	2.1			2.5
Leisure Centres	1.0	0.8	0.5		2.3
Libraries	0.4	0.2			0.6
Parks & Play Areas	0.6	0.5	0.1	0.0	1.2
Sport & Leisure Projects	2.3	3.7			6.0
<b>Culture &amp; Leisure Total</b>	<b>4.8</b>	<b>7.2</b>	<b>0.6</b>	<b>0.0</b>	<b>12.6</b>
Children's Social Care	0.5				0.5
Schools					
Primary School Places	2.5	23.4	28.7	13.6	68.2
Secondary School Places	5.7	6.8	3.3	0.2	16.0
Provision for Special Educational Need	2.7	4.8	18.3	7.6	33.4
Programme Inflation	-	7.9	3.8	2.4	14.1
School Access Adaptations	0.2	0.2	0.2	0.2	0.8
School Property Maintenance	6.1	6.0	6.0	6.0	24.1
School Toilets	0.2	0.3	0.3	0.3	0.9
<b>Education &amp; Children's Services Total</b>	<b>17.9</b>	<b>49.3</b>	<b>60.5</b>	<b>30.2</b>	<b>157.9</b>



Budget	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	Total £m
Adult Social Care	-				-
<b>Health &amp; Wellbeing Total</b>	-				-
Affordable Housing	0.1	4.4	1.0	1.0	6.5
Cemeteries & Crematoria	1.1	0.8	0.5	0.6	3.0
Homelessness	3.7	0.8			4.5
Housing	16.3	5.6	4.6	4.6	31.1
<b>Homelessness &amp; Regulatory Services Total</b>	<b>21.2</b>	<b>11.6</b>	<b>6.1</b>	<b>6.2</b>	<b>45.1</b>
Regeneration	11.3	26.0	8.7	4.8	50.8
<b>Planning &amp; Regeneration Total</b>	<b>11.3</b>	<b>26.0</b>	<b>8.7</b>	<b>4.8</b>	<b>50.8</b>
Car Parks					
Car Parks	0.4	0.7	0.4	0.2	1.7
<b>Car Parks Total</b>	<b>0.4</b>	<b>0.7</b>	<b>0.4</b>	<b>0.2</b>	<b>1.7</b>
Highway Improvement Projects	0.5	2.0			2.5
Highways & Cycleway Funded Schemes	1.3	2.1	0.4		3.8
Other Transport & Infrastructure	5.5	4.4	1.0	0.3	11.3
Rights of Way	0.7	0.1	0.1		1.0
Strategic Highway Maintenance					
Abbey Way Flyover High Wycombe	0.1				0.1
Bridge Maintenance	1.3	1.0	1.0	1.0	4.4
Failed Roads Haunching & Reconstruction	2.9	3.0	3.0	3.0	11.9
Footway Structural Repairs	2.2	2.2	2.2	2.2	8.7
Maintenance Principal Rds - Drainage	2.1	2.0	2.0	2.0	8.1
Plane & Patch	9.5	4.4	4.4	4.4	22.8
Replacement Traffic Signals	0.6	0.5	0.5		1.6
Road Safety - Casualty Reduction	1.3	1.3	1.3		3.8
Strategic Highway Maintenance Program	17.7	15.9	15.9	15.9	65.2
Street Lighting	2.6	1.5	1.5	1.5	7.1
Transport Services	0.6	0.2	0.2	0.2	1.3
<b>Transport Total</b>	<b>49.2</b>	<b>41.3</b>	<b>34.0</b>	<b>30.8</b>	<b>155.2</b>
Corporate Costs	0.8	0.8	0.8		2.3
<b>Corporate Total</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>		<b>2.3</b>
<b>Grand Total</b>	<b>124.5</b>	<b>220.4</b>	<b>159.5</b>	<b>78.2</b>	<b>582.6</b>

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## Report to Finance and Resources Select Committee

<b>Date:</b>	30/11/2023
<b>Title:</b>	<b>Update on the ICT ONE Programme and AURA</b>
<b>Cabinet Member(s):</b>	Councillor John Chilver, Cabinet Member for Accessible Housing and Resources
<b>Contact officer:</b>	Tony Ellis and Rachel Shovell
<b>Recommendations:</b>	<p><b>To note the update on progress with the ICT One Programme, leading us to 2025 as the “year of alignment”.</b></p> <p><b>To note the update on the AURA Programme.</b></p> <p><b>To note the savings realised by ICT on its journey to One Council.</b></p>
<b>Reason for recommendation:</b>	To provide assurance on progress to consolidate the ICT estate so that duplication is removed, and efficiencies and savings are realised in line with the Better Buckinghamshire programme and to set out progress for the next steps in our ERP journey.

### 1. Executive summary

- 1.1 The ICT ONE Programme consists of three workstreams: ONE Infrastructure & Platforms, ONE Applications & Integrations, and ONE Governance.
- 1.2 The ICT ONE Programme is progressing towards its closure in 2025, which we see as the “Year of Alignment”, where everything will be coming together, and the Council will have a new IT single platform. Without the pandemic and the global chip shortage we would have been there by 2024 – but we should note that even 5 years is short compared to the timescales in other Unitary councils.
- 1.3 We have delivered a new modern network for the council to replace all legacy network infrastructure and legacy related contracts. Priority was given in establishing the new single network and exit all legacy contracts to realise savings, but this means that

following the completion of this work we had to initiate an improvement programme titled 'Comets tail' which will remove all remaining legacy configurations, implement security and performance improvements, and enhance our capabilities to effectively manage and maintain the new network.

- 1.4 In our journey since vesting day we have had a dual approach - working to provide a single improved IT platform for the Council but at the same time seeking to deliver financial savings in the IT spend for the Council. We have included a section in this report to summarise what has been achieved so far.
- 1.5 The savings that are being achieved as contracts end are reported through the Budget Monitoring process and allocated against Resources Unitary contract harmonisation savings target or Resources Better Buckinghamshire savings target as relevant.
- 1.6 Separately to the ICT One Programme Resources Directorate has also launched The AURA programme, which is reviewing the Resources technology stack, including SAP, to understand and deliver improvements to support the Council support services and to examine the options for our ERP system - SAP.
- 1.7 This report is split into two sections setting out progress on both programmes.

## **2. SECTION ONE – ICT ONE PROGRAMME**

### **Workstream: ONE Infrastructure & Platforms**

- 2.1 The purpose of this workstream is to replace all elements of legacy IT infrastructure and provide the council with a single modern platform for all IT services: standardise user devices and remote access facilities, consolidate different hosting arrangements for systems and data, provide single systems for email, telephony and collaboration tools, bring together file repositories, and provide a single solution for printing.

#### ***Network and Servers***

- 2.2 The key element of this workstream is the ONE Network project which is now concluding. We have now exited all legacy contracts.
- 2.3 We have made significant progress and all sites were migrated by the end of July 2023. The final legacy network contract with MLL (sites include KGVH, the Gateway and Pembroke Road) was terminated in October 2023. We have exited the Exponential-e contract that was providing external/internet connectivity to Wycombe, and with the work with MLL now finished we have ended all legacy network contracts.

- 2.4 In migrating these legacy contracts, it should be noted we are totally reconfiguring how the relevant staff securely connect to the Council and this involved moving them onto a new interim VPN service. This in turn will be replaced when all staff will be moved onto a brand-new modern VPN platform as part of the work on the Comet's Tail project.
- 2.5 The second phase of the project, the upgrade of our local area networks (LANs) and the connectivity within our offices e.g. Wi-Fi is in progress and is expected to be fully completed by the end of November 2023.
- 2.6 Although the Council has a new network there are still elements of the 4 legacy networks in place which means that the ICT team are still having to deal with a highly complex environment of 4 interconnected networks each with a multitude of legacy configurations that need to be untangled. Our current plans are to complete the removal of all legacy infrastructure over the next 18 months as part of the **Comet's Tail** project. The project is expected to be fully completed by the end of March 2024 including all project governance aspects.
- 2.7 **Comet's Tail** will be incorporating all the tasks and configurations that will enable us to maximise the value of the additional tools that we have access to in the new network, enhancing our proactive capabilities and monitoring ability. Additionally, the introduction of network segmentation based on different services will improve our security – with more than 90% of the business systems hosted and supported by our IT team being in Azure (Microsoft provided cloud based data centre) we need to ensure that they are protected from a cyber-attack, so that if one of the systems were to be compromised, other systems would not be affected. This work has commenced and is expected to be completed by the end of March 2024.
- 2.8 It should be noted that while we are completing all the tasks in the Comet's Tail project, we have the most complex part of the technical journey ahead of us and whilst we will do everything possible to minimise impact, we cannot rule out an element of service disruption. A significant milestone in this project will be the final transition of all staff to our new VPN platform, which is expected to take place by April 2024.
- 2.9 All our legacy Data Centres will be closed by May 2024, with all our servers moved to the Cloud, hosted by the software vendor for the system or moved to the external Rackspace Data Centres at Slough and Crawley, shared with Buckinghamshire Healthcare Trust (BHT).
- 2.10 Work to migrate the majority of the legacy **Wycombe servers** to the cloud has been completed, with some infrastructure management systems left – these will be decommissioned as part of the completion of One Network and the printer rollout projects, while the ones that need to be retained are being migrated to the data centres shared with the BHT at Rackspace or to the cloud.

- 2.11 Work is progressing on legacy **Amersham servers**, where we have completed the migration of the legacy Uniform system to a hosted solution with IDOX in October 2023. The legacy Revenues and Benefits system needs to be retained in-situ until November 2023 (due to audit reasons) and then this will also be decommissioned. The legacy finance systems have been decommissioned.
- 2.12 In terms of legacy **Walton Street servers**, the majority has been migrated to the cloud, and like Wycombe we have some infrastructure management systems left, which will again be decommissioned as part of the same projects or moved to Rackspace or the cloud.
- 2.13 We have installed new servers in the Rackspace datacentres in September 2022 and work is ongoing to move all systems out of our legacy Datacentres and on to these new servers in a phased approach by May 2024.

#### ***Laptops and One Identity***

- 2.14 We are planning to replace all council laptops and desktops with new devices running Windows 11, starting in April 2024 and ending in 2025.
- 2.15 Having completed the Windows 10 rollout, we are now at the early stages of a **Windows 11** pilot. This is part of our preparation for the next refresh of our laptops which is expected to start by April 2024 and run through to 2025.
- 2.16 The tender for procurement of replacement laptop devices has been completed and the contract was awarded to Dell.
- 2.17 A proof-of-concept testing period will commence between November 2023 and March 2024 on the new devices with Windows 11 and our business systems.
- 2.18 Work on the ONE Identity project, providing a unified logon for all staff irrespective of legacy organisation and removing any remaining complications around access to systems and data for different groups of users has been delayed due to the complexity of the legacy IT network migrations (key dependency). Substantial planning has already taken place and the detailed technical work will start in January 2024.
- 2.19 The ONE network project was a dependency for us tackling the last remaining barriers caused by the separation of our IT users in their own **legacy groups (domains)**. These domains control everything a user has access to in terms of IT systems and every legacy council did this differently. This causes major issues in terms of both IT support and user experience. The ONE network brings with it the technology we need to start bringing all our users together. Now this is being completed, we can start on our laptop refresh programme, and following that we will be delivering **ONE Identity** (unified logon for all staff). Detailed planning for the ONE Identity project has commenced and work will start in January 2024 in parallel with the ONE Client project.

### ***Printers and printing***

- 2.20 Finally, on the ONE Print project we will have completed the new office printer rollout by October 2023, while work on the consolidated Print Room/Digital Mail has been completed.
- 2.21 The rollout of **new office printers** across the council is nearing completion. So far, we have taken delivery of 135 new printers, with 10 remaining. A new solution for Members to allow them to print from iPads has been installed at the Gateway, Wycombe, and Amersham. As a result of the dependency on One network, the print project is now going to be completed by the end of October 2023, but we anticipate associated savings to be delivered as planned.
- 2.22 The installation of new equipment for the council's **consolidated Print Room** at Walton Street was completed in October 2022. This also delivered some of the technology associated with the Digital Post Room project managed by Business Operations.

### **Workstream: ONE Applications and Integrations**

- 2.23 The purpose of this workstream is to consolidate all council business systems to enable us to work as a single organisation. It is both about giving staff access to systems across legacy organisations – for example, providing all planning staff access to all the legacy planning systems, and/or consolidating legacy systems into a single system – an example being the procurement and implementation of a new single Revenues & Benefits system.
- 2.24 Our **Applications Register** has now been combined with our Configuration Management Database (CMDB) on ServiceNow. Holding critical details of the 300+ applications in use across the authority alongside how our support staff load and configure these applications for end users, we are due to go live shortly with a revised incident and service request process incorporating the data directly into our ServiceNow forms. Following a workshop with Hytec, our cyber-security partners, we have included additional fields related to cyber security for each application, to assist us in the event of one of our suppliers having been compromised.
- 2.25 The **Aura Programme** has been the main focus for the SAP teams. New and updated Fiori apps have been launched to improve the user experience and enhance functionality of the SAP system. ICT has provided input and advice into the development of several “to-be” processes, in particular Establishment Control and associated processes, with HR business requirements finalised in October 2023. Finance projects have progressed well, with significant improvements to debt collection capabilities implemented. Several proof-of-concepts have also been

delivered to demonstrate how existing technology can improve the user experience. ICT has also supported Finance and HR colleagues in their decision making by providing assessments into areas such as reporting platforms and procurement systems. SAP data archiving has significantly reduced the volume of data in the live system, helping to minimise costs, with over 2.3 million documents (420GB) archived and data tables reduced by 100GB to date.

- 2.26 By way of business-as-usual activity, the SAP development program continues to meet statutory changes and emerging needs within the council, with implementation of **annual HR Service Packs** (HRSPs) planned for Q4 23/24. In addition, several upgrades are either underway or scheduled, such as SAP Business Warehouse (BW), Process Director and SAP GUI. The team supported HR with the move to Buckinghamshire Council T&Cs, pay awards, new payroll customers and TUPEs. In addition, ICT supported finance colleagues with procurement and technical preparation for new BACS and e-invoicing contracts/products – as well as input into annual audits.
- 2.27 We continue to seek and realise **system consolidation opportunities** to reduce our cost base and are now beginning a project around the various systems used for geographical, spatial and mapping data (collectively known as Geographical Information Systems or GIS). Following a successful server build, the base system is due to be completed shortly, with migration and testing due to begin in early November. This harmonisation is funded from a grant awarded for maintaining a robust and accurate set of geographical data on our Local Land and Property Gazetteer - which remains at the highest rating of gold.
- 2.28 Following the approval of the **Childrens Transformation Programme**, we are working with Service Improvement and Childrens Services to design and implement updated processes that focus on locality-based working. ICT staff will be pivotal to the implementation of changes to both the Childrens Liquid Logic system (LCS) and finance system (ContrOCC), which promise to deliver substantial savings to the authority along with an enhanced service for our customers.
- 2.29 A **Supporting Families module** has been implemented to enable Early Help to better track and record the assistance they provide. We are now looking to incorporate various internal and external datasets including Housing, Council Tax and Health to help us identify families that may benefit from our help and track progress for those families who we assist and whose situations are improving. With a grant being paid to the authority based on the level of help provided to families at the initial stage, the module will generate additional income for the Early Help service by enabling them to track each case accurately.
- 2.30 With the Adults Social Care reforms delayed, ICT continue to work with **Adult Social Care** to develop LAS and ContrOCC to meet the needs of Social Workers. Working with our colleagues in QSP, we have implemented an upgrade to enable the new CLD



statistical return. Alongside this, a project has been spun up to implement a **Client Finance Portal** that enables service users to access and manage their financial information. This will enable our residents to self-serve where appropriate and allow staff to focus on the areas they are most needed.

- 2.31 We have now completed a project to upgrade our **systems integration tool** (Thru NextGen) to the latest version. The new version has security enhancements and allows us greater flexibility to minimise, through more sophisticated filtering options, the number of files we move across the network to help keep us within our included (i.e. non-chargeable) quota. In addition, a new additional security layer has been added to protect the flow of information between BC and external organisations (e.g. banks).
- 2.32 Following the successful go-live of the new **Client Transport** service running on the same IT platform/product used by education teams, ICT are now working on the phase 2 set of Client Transport projects. Work has been completed to move some common transactions (e.g. ordering a replacement bus pass) from the Council's e-commerce portal (Shop4Support) across to the Capita ONE portal, providing the ability for parents to interact through a single portal for common requests.
- 2.33 We continue to support colleagues in Customer/Business Operations with input and guidance to their **CRM** project and have allocated initial resources to support key technical elements of the implementation.
- 2.34 The **ONE Uniform** project is now fully mobilised, and work continues to map the 'as is' and 'to be' processes alongside our colleagues in Planning, Building Control and Environmental Health. ICT have also been assisting with mapping the data schemas between the different legacy instances of Uniform and Salesforce. A supplementary business case was approved to fund the additional ICT staff required to support the project alongside two staff offered up from the existing BAU support team and these staff will both be in post from 1 November. The migration away from Salesforce by Environmental Health, Housing and Building Control continues and is now in its second round of testing. When completed, this migration will mean these services will now be working solely using Uniform and will remove the need for staff to log into two different software applications.
- 2.35 Work is ongoing on the **Thames Valley Together** data sharing initiative with new data sets (i.e. from our education system) being assessed for submission and inclusion. This involves us working with Thames Valley Police as part of the initiative designed to enable the prevention of violence via early intervention and prevention strategies, based on the sharing and analysis of Police and Local Government data sets. A proposed governance model to support the onwards development of this initiative is currently being evaluated for approval.
- 2.36 Working with the BI team we have started the foundational work needed to build a **corporate Data Platform**. Utilising tools within the Microsoft platform our aim to join

up the data held in our corporate applications. This will enable us to securely unlock the power and potential of our corporate data, it will also enable us to standardise on common reporting tools like Power BI and Power Apps. It is envisaged that such a capability will greatly enhance the Council's transformational capabilities.

- 2.37 Following the project to review our primary **documents storage system** used by Social Care teams (Opentext Content Server) the system has been upgraded to the Cloud Edition, extending support to 2027.
- 2.38 The Council has partnered with Microsoft to use and deploy their latest **AI technology** - MS Co-Pilot - an intelligent virtual assistant that can handle various tasks such as drafting emails, documents, analysing spreadsheets, and collating information from different sources. It is integrated with Microsoft Office 365 and other productivity tools. The Council is one of the six UK local authorities that are part of the Microsoft Co-Pilot preview programme, which reflects our reputation as a leader and innovator in the use of IT. The Council aims to identify and quantify the business benefits of using AI in its daily activities, such as financial savings, freeing up capacity for front line services, and reducing risk to vulnerable clients.
- 2.39 In addition the Council has deployed **Microsoft Bing Chat Enterprise, a corporate GPT application** (Generative Pre-trained Transformer, essentially a sophisticated search that can understand questions in plain English and respond with human-like content). Using Bing Chat Enterprise ensures any information entered is kept secure and remains within the Council's IT environment. It is not shared publicly and it's not even available to Microsoft. Bing Chat Enterprise uses the most advanced GPT technology and it has direct access to the latest internet content.
- 2.40 A new **corporate AI Governance Board** has been established. The AI Governance Board's purpose is to provide strategic oversight, assurance, and guidance for the deployment and management of AI technologies within Buckinghamshire Council. The board will ensure that AI initiatives align with the council's objectives and design principles, and with the legal, ethical, and corporate standards of a local authority.

## Workstream: ONE Governance

- 2.41 The purpose of this workstream is to provide a consistent quality ICT provision to the council through a single Service Desk and associated processes which standardise and improve how we manage projects & programmes, and bring together our cyber security resources to ensure ongoing compliance and security for the council.
- 2.42 Usage of our Service Desk web portal continues to increase averaging 83%. Over the last 12 months the IT Service Desk logged a total of 109,887 cases across all channels (web portal, telephone calls, emails, customers visiting the IT office). Average channel contact per month is as per table below.

Email	0.35%
Phone	16.04%
Self-Service – Service Now	83.52%
Walk-in	0.08%

- 2.43 As part of our ticket resolution process we email each customer a satisfaction survey. For the current year we have had 2211 survey responses out of an overall 21,932 tickets, a 10% completion rate, with the following scores:
- Satisfaction with the Logging Process – 4.82 out of 5 (96.4%)
  - Satisfaction with the person that dealt with the call – 4.88 out of 5 (97.6%)
  - Satisfaction with the resolution/response – 4.84 out of 5 (96.8%)
- 2.44 We are continuously adding information to our knowledge database holding all working instructions, processes, and procedures, and this is made available to all staff via our Service Management tool (Service Now).
- 2.45 We have entered all IT Assets including desktop PCs, laptops, monitors, mobile phones onto ServiceNow and have complete lifecycle management and ownership of all devices. This means we have an accurate inventory of all our devices, as well as integration with support tickets and monitoring tools, providing automation, and helping us make our services more efficient. On top of this we have, using technology, identified all IT monitors that staff have taken home and added these to the CMDB.
- 2.46 Through our **management of projects** using ServiceNow we can confirm we have completed 118 projects in the last 12 months utilising over 40,583 hours of staff resources. IT currently have 175,897 hours of work allocated across 41 projects with 20 new projects being approved.

- 2.47 The **Corporate Form Release** Management process is in place to ensure that all resident-facing forms are suitably approved for testing and release. So far 364 forms have been approved and released through this new process this year, with 54 forms currently going through the process including the 11+ results.
- 2.48 We have extended the use of **ServiceNow for room booking to include desk booking** at the Gateway offices as well as the 4th and 10th floor Walton Street offices. Since April there have been 53,323 reservations made for desks or rooms. Our next deliverables will include desk booking within our Wycombe Offices and Visitor Management across our estates.
- 2.49 **Bite-sized security training** for all staff using BoxPhish is ongoing. From April 23 this became embedded within our Learning Management System showing on average a 26% improvement in compliance. Working to brand the content to Buckinghamshire Council, has been completed. In November 2022 we setup a phishing attack simulation, a standard practice in organisations, designed to increase cyber awareness across all IT users. The exercise proved very successful with less than 1% of staff clicking on the link, far lower than the predicted 70% rate from Microsoft. A further all Staff phishing simulation is planned for November 2023.
- 2.50 The review of our **cyber arrangements is ongoing with Hytec**, our security partner. Over the last six months we have seen an average of 135 million security events per month, resulting to an average of 3000 security alarms that are then triaged with the help of our partners. Following the initial triage we end up having to further investigate between 10 to 50 alarms.
- 2.51 We are continuing to see an increase in phishing emails from our suppliers/partner organisations - this is where an organisation/individual known to us is compromised and emails are sent from their account to their contacts at the Council. As they are known to us the email would normally be delivered, therefore we need to scan the content of the emails to detect and block anything malicious. We have also seen an increase in impersonation emails and text messaging – we do monitor any emails coming from CMT/Members to ensure they match their official email address. **A Cyber newsletter has been sent to all Councillors and a training event is scheduled in December.**
- 2.52 We will shortly be conducting an external penetration test of our network. This involves extensive security testing, which will be used to remediate security risks across our IT environment. Testing is conducted with NCSC approved penetration testers.

## ICT Savings for BC

2.53 This section summarises the key savings ICT have achieved since vesting day and savings due in 2024/25. ICT have continued to work with suppliers to address existing pressures, growth in areas like cloud storage and mobile data use by council staff. We have also through negotiation and/or contract consolidation have secured savings for contracts where the budget is not held by ICT.

<b>ICT Services</b>	2020/21	2021/22	2022/23	2023/24	2024/25	<b>Total</b>
Savings since vesting day	£000	£000	£000	£000	£000	
<b>Legacy MTFP</b>						
ICT Digital First Programme	0	-132	0	0	0	<b>-132</b>
<b>Contract Harmonisation</b>						
Single Network	0	0	-750	-250	0	<b>-1,000</b>
Other contracts	-20	0	0	-143	-100	<b>-263</b>
<b>Better Buckinghamshire</b>						
Contract Savings	0	0	0	0	-419	<b>-419</b>
Service Review	0	0	0	0	-570	<b>-570</b>
<b>Total</b>	<b>-20</b>	<b>-132</b>	<b>-750</b>	<b>-393</b>	<b>-1,089</b>	<b>-2,384</b>

2.54 IT recognises that given the ever-increasing financial challenges the council is facing, it is vital to have one modern IT platform that will empower cross-council transformation. In 2025 we will deliver that platform.

## 3. SECTION TWO: AURA PROGRAMME

### 3.1 Introduction

3.2 The Resources Directorate includes Finance, HR&OD, ICT and Business Operations including the Customer Service Centre and it provides the majority of the Councils support services. To enable its work Resources has a comprehensive technology stack which includes 8 key systems:

- SAP – which is the system of record for Finance; Payroll and some aspects of the Employee Record
- Service Now – our internal CRM
- BucksNet - Intranet
- Abavus – our customers services CRM
- 8x8 our contact centre telephony platform
- Microsoft 365
- Talent Link – our recruitment portal
- LMS – our Learning Management and training library system

In addition we have 11 key Resources Service Feeder Systems which are interfaced into SAP including:

- Altair – Our cloud-based Pensions Administration System
- NEC – Our cloud-based Revenues and Benefits System
- Pro-Contract – For Contract Publication and Award Notices
- Pay 360 – our cash receipting system
- Paygate - Bacs Software
- Barclays - Banking Software
- Logotech - Treasury management system
- Cogent - invoices software
- SAP – Supplier Relationship Management (SRM)
- CMA – our contract management system
- Peoplefluent - Organisation charts for E-Forms and structure downloads

3.3 SAP is our core Finance system and in August 2022 the SAP Improvement Programme Business Case was agreed. This programme has been rebranded into the AURA Programme, acknowledging the scale of complexity of the wider technology stack and how this integrates with SAP. Currently Resources has £2,664K of savings linked to AURA.

3.4 A key part of the programme to date has been Discovery work through comprehensive exploratory work, process mapping and data cleansing. The Resources Unitary approach of a golden staple has meant that whilst single systems were implemented at Vesting day the processes have become complex as they were bolted together rather than fully integrated. 56 processes have been mapped and significant supporting data analysed. Some of the key findings include:

- Multiple methods of processing transactions causing duplicate effort which we are addressing through designing standardised and streamlined processes.
- Data quality issues resulting in additional manipulation of data and increased officer time to produce reports which we are addressing through completion of a

full data cleanse, applying data quality principles and improved reporting functionality.

- High volumes of manual data input or intervention increasing officer time to process documents and the risk of human error which we are addressing using increased automation. For example, we recently went live with automated reminder letters for chasing debt.
- Poor reporting capability, the tools in place are not sufficiently flexible to produce data and reports on a 'real time' basis.

### **Review of work to date – system stabilisation and improvement**

#### **3.5 SAP**

3.6 SAP is the Council's ERP (Enterprise Resource Planning). It was implemented in 2005 and the decision was taken during the implementation to customise certain parts of the system. The consequence of this is that maintenance and development costs are higher as additional testing and work is required to apply standard patches and upgrades.

3.7 The work of AURA has identified that our knowledge of our processes is limited and our poor process documentation has been complicated further by the impact of the Golden Staple. Before any strategic decision about a SAP upgrade or replacement is considered we must understand our SAP landscape including all of the technology integrations and interfaces; our processes; the user experience and compliance; plus the work arounds deployed by SMEs and customers.

3.8 Although our future ERP provision is yet to be determined the approach of AURA is to remove customisation wherever possible as part of the process mapping work to reduce maintenance costs and improve the SME/ customer process experience. This work is important as it will extend our existing ERP shelf-life, support operational improvements, improve our customer experience, reduce risk and address some pre-existing system issues.

3.9 AURA is also the prerequisite for any future ERP provision and takes into consideration the learning from other Councils who are currently struggling with ERP implementations such as Birmingham, Surrey County Council and Leeds City, whose implementation budgets have either doubled or tripled in some cases, reaching costs of more than £40m.

3.10 In addition to the complexity described above we have major business feeder systems that interface with SAP including Controcc for Childrens and Adults; K2 for Property; Capital One for Home to School Transport; Uniform for Planning; Salesforce for Licensing.

### ***Reporting***

- 3.11 Resources struggles to report efficiently from SAP. Currently BI export data using SQL which is a highly technical tool and it then 'visualises' data with the MS Power BI tool suite. Whilst this is satisfactory for routine standard reporting the complexity of the SQL tool to produce ad hoc reports is not quick and answering ad hoc queries is consequentially made more difficult.
- 3.12 HR uses a SAP Query tool to produce ad hoc reports and Finance export data into excel and manipulates from there. However SAP has within it as standard a Business Warehouse tool which has never been fully implemented. As a matter of urgency we are investigating how this functionality can be deployed so that both HR and Finance have a modern tool that produces data quickly and easily.

### ***Other Key Systems***

- 3.13 Within Resources we have a suite of complimentary applications and technology with SAP as the hub and primary system of record. These systems represent a strategic asset and need to work together in a secure, effective and integrated manner. Recent work has reviewed and updated the integration technology we use to connect these systems and has also introduced an additional layer of security to existing cyber-security measures.
- 3.14 A key part of effective application management is to identify functional overlap i.e. where more than one system provides similar capabilities to the organisation. As an example through the work of the AURA programme we have discovered that we have two contract management systems – one of which is a bespoke application, and one of which is standard feature within SAP which could potentially be turned on.
- 3.15 Some of our application portfolio has only been loosely integrated with other systems due to time or funding constraints at the time they were commissioned. Though this may have met key project requirements and been unavoidable due to constraints at the time, it can lead to inefficient business process with input being double-keyed rather than data being efficiently passed between systems. An example is ServiceNow which, because we had not previously upgraded SAP to ECC6 Enhancement Pack 8, – we were previously on Enhancement Pack 4 – this meant that integration with SAP was not possible. Key system integration opportunities are therefore being identified to automate tasks and enable business processes to seamlessly span multiple systems.



### ***Service Now***

- 3.16 This is our Resources internal CRM which provides both our Service Desk capability but as importantly our workflows and request management capability. ICT have implemented all three aspects within their service and have demonstrated the capability for managing high volumes of work whilst delivering a good customer experience.
- 3.17 The deployment of Service Now across HR&OD; Finance and Business Operations has not been to the same standard and as part of AURA there is a programme of work to recommission service now to the same standard as ICT but also with the capability to integrate into SAP so reducing double keying.

### ***Conclusion***

- 3.18 We continue to build and embed our approach to AURA and a key focus using the learning from other Councils is that we cannot short circuit knowing our existing processes otherwise we risk developing poor over customised business processes. AURA will improve our organisational maturity and stabilise the foundations required to adequately articulate what we require from any future ERP provision and through this journey we must continue with our high customer engagement and robust change management.

## **4. Other options considered**

- 4.1 None arising directly from this report.

## **5. Legal and financial implications**

- 5.1 Financial implications for ICT are set out in 2.51, with MTFP savings delivered and on tracked to be delivered in 2024/25.
- 5.2 AURA savings of £2.6m are expected to be delivered by the end of 2027, with the AURA Board providing governance and oversight.
- 5.3 There are no legal implications arising from this report.

## **6. Background papers**

- 6.1 None.

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## Report to Finance & Resources Select Committee

<b>Date:</b>	30 <sup>th</sup> November 2023
<b>Reference number:</b>	
<b>Title:</b>	<b>Update on Buckinghamshire Council (BC) Absence Management</b>
<b>Cabinet Member(s):</b>	Cllr John Chilver and Cllr Tim Butcher
<b>Contact officer:</b>	Sarah Murphy Brookman
<b>Ward(s) affected:</b>	<b>None specific.</b>
<b>Recommendations:</b>	<b>To note: plans in place to manage employee absence, attendance, and wellbeing in line with Buckinghamshire Council policy and good practice.</b>
<b>Reason for recommendation:</b>	Not applicable

### 1. Executive summary

1.1 Following the deep dive report presented to F&RSC in April this report provides an update to the committee on employee absence and the impact of the work on wellbeing.

### 2. Data Update

2.1 A deep dive report was presented to the committee on sickness absence trends in the council in April alongside some of the actions being taken to reduce absence levels.

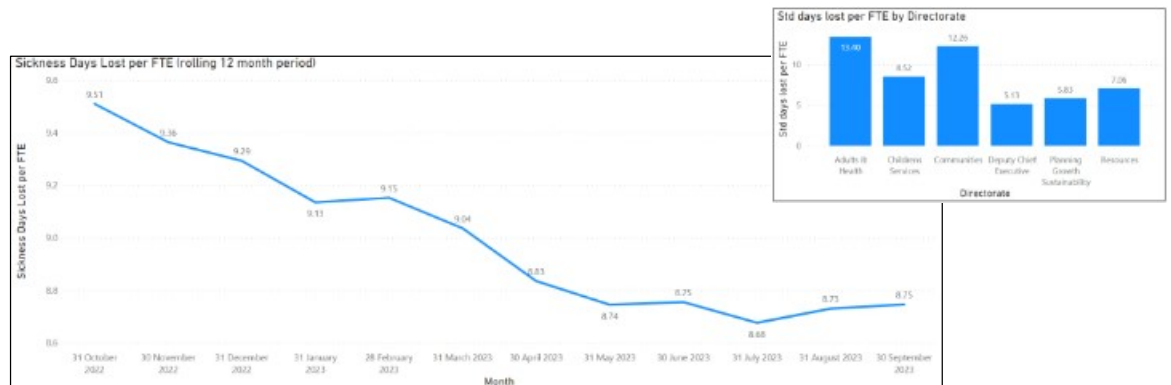
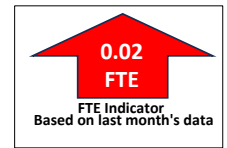
2.2 As a recap, data at the end of August 2022 showed the Council's sickness absence rate which peaked at 9.78 days per FTE. Since August 2022, our absence rates have decreased in January 2023 when our rate was 9.12 days per FTE against our internal target of 9.0 days per FTE.

2.3 Following the discussion at F&R select committee the internal target has been revised and set at 8.5 days. In September 2023 the Sickness days lost per FTE had fallen to 8.75 days.

- 2.4 During September 4068 or 92.8% had no absence from the workplace
- 2.5 The most recent detailed analysis on a Directorate-by-Directorate basis which was presented to CMT reflecting September data is set out below.

## Workforce sickness absence

Buckinghamshire Council – Sickness Days Lost per FTE is calculated on a 12-month basis up to the last day of the previous month.



Sickness Days lost per FTE (rolling 12 month) Directorates	31 Oct 2022	30 Nov 2022	31 Dec 2022	31 Jan 2023	28 Feb 2023	31 Mar 2023	30 Apr 2023	31 May 2023	30 Jun 2023	31 Jul 2023	31 Aug 2023	31 Sep 2023
<b>BC All</b>	<b>9.51</b>	<b>9.36</b>	<b>9.29</b>	<b>9.13</b>	<b>9.15</b>	<b>9.04</b>	<b>8.83</b>	<b>8.74</b>	<b>8.75</b>	<b>8.68</b>	<b>8.73</b>	<b>8.75</b>
Adults & Health	14.05	14.25	14.03	14.02	14.19	14.32	13.97	13.62	13.53	13.58	13.52	13.40
Children's	10.00	9.62	9.48	9.36	9.11	8.91	8.64	8.66	8.52	8.46	8.65	8.52
Communities	14.38	14.10	14.04	13.23	13.33	12.86	12.27	11.96	12.35	12.03	11.90	12.26
DCE	4.41	4.26	4.11	4.29	4.28	4.45	4.55	4.50	4.73	4.78	4.97	5.13
PGS	7.17	7.26	7.32	7.58	7.37	6.97	6.72	6.70	6.53	6.15	6.01	5.83
Resources	6.86	6.63	6.60	6.62	6.88	6.82	6.85	6.84	6.85	6.86	7.05	7.06

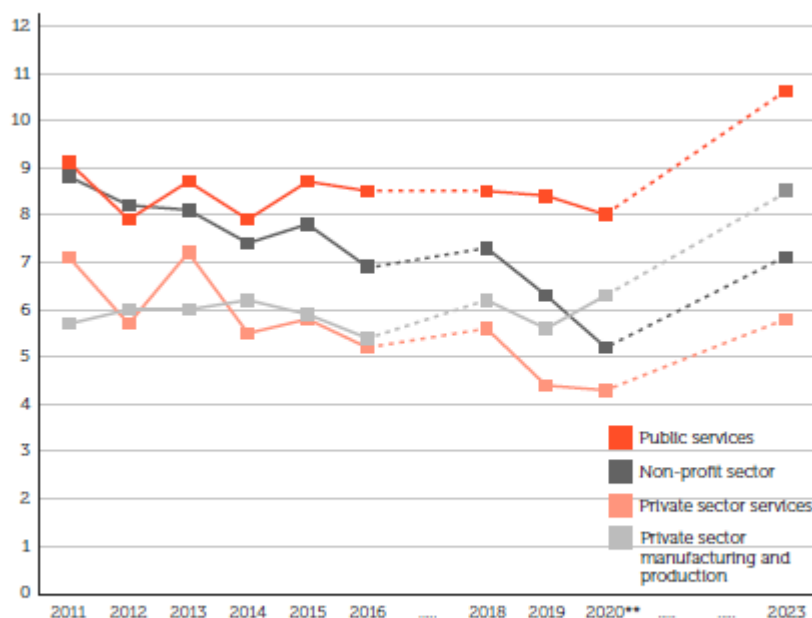
The target is 8.50 days per FTE

- 2.6 Adults, Children's PGS and Communities have seen falls in their levels of absence – Resources and DCE- remain broadly stable- and in the context of current national data – which is outlined later in this paper perform, on a par with private sector benchmarks.
- 2.7 At an organisational level COVID, colds and flu remain the main cause of short-term absence, the biggest underlying cause of long-term absence remains Mental Health.
- 2.8 **National picture Update**
- 2.9 **The Office for National Statistics (ONS)** announced on 26 July 2023 that long-term sickness-related job inactivity in the UK hit a new high. In Q1 2023, 36% of working-age individuals reported having at least one long-term health condition, an increase from 31% in 2019 and 29% in 2016. People reporting one or more health conditions grew from 8.5 million (21%) in 2016 to 10.6 million (25%) in 2023. Over 2.5 million are

now economically inactive due to long-term sickness, up by 400,000 since the onset of COVID-19.

- 2.10 **The Chartered Institute of Personnel and Development (CIPD)** in their Health and Wellbeing Report published in September 2023 report that the average level of employee absence rose to 7.8 days per employee, or 3.4% of working time lost. This is the highest level reported for over a decade This also marks a considerable increase (two days per employee) compared with the low levels of pre-pandemic absence reported in 2020 (5.8 days from data collected in October/November 2019). While there remains considerable variation between organisations, over a quarter (27%) report an average absence level of 10 days or more – nearly twice as many as in 2020.
- 2.11 We have undertaken benchmarking exercise with a number of other local authorities of comparable headcount size. Sickness absence in that group ranges from 11.73-days per FTE to 8.73. Buckinghamshire is the lowest level of the sample group.
- 2.12 As in previous years, average absence levels are considerably higher in the public sector (10.6 days per employee) than in other sectors, particularly private sector services (5.8 days), although the upsurge in average levels of absence is observed across all sectors.

Figure 25: Average number of days lost per employee per year, by sector (5% trimmed mean)



\* 5% trimmed mean.

\*\* Data collected in October/November 2019 before the COVID-19 pandemic in the UK.

Base: 290 (2023); 365 (2020); 446 (2019); 443 (2018); 736 (2016); 396 (2015); 342 (2014); 393 (2013); 498 (2012); 403 (2011).

2.13 **Short and Long-term Absence**

- 2.14 As reported last time the council collects information on both long- and short-term sickness absence.

2.15 The following tables set out the short- and long-term absence for the month of September. Short term absence is defined period of absence of less than 28 occurrences, long term as greater than 28 days. The tables compare the data from the previous month and show the top 3 reasons for each directorate. The first table is for short term absence the second for long term.

2.16 We have identified that managing short term absence well is vital to avoid these turning into long term and more complex cases in many instances.

2.17 Most indicators show downward movement. Where the red indicators are showing- HR is working actively with managers on the cases in question. Corporate Directors review these in their management meetings.

**Short term absence snapshot as at 30 September 2023**

Directorate	Total employees August 2023	Total employees September 2023	Movement indicator	Reason 1	Calendar days lost	Reason 2	Calendar days lost	Reason 3	Calendar days lost
Buckinghamshire Council	380	236	↓144	Stomach,Bowel,Organs	222	Stomach,Bowel,Organs	35	Surgery Related abs.	32
Adults & Health	79	49	↓30	Stomach,Bowel,Organs	56	Viral Infection	45	Migraine / Headache	40
Childrens Services	75	39	↓36	Stomach,Bowel,Organs	46	Migraine / Headache	37	Neurological illness	25
Communities	71	56	↓15	Stomach,Bowel,Organs	85	Surgery Related abs.	57	Oth Reasons for Abs.	43
Deputy Chief Executive	28	19	↓9	Gynaecological	24	Stomach,Bowel,Organs	11	Eye,Ear,Nose, Dental	11
Planning Growth Sustainability	46	28	↓18	Stomach,Bowel,Organs	35	Critical Illness	27	Surgery Related abs.	15
Resources	81	45	↓36	Viral Infection	27	Stomach,Bowel,Organs	24	Surgery Related abs.	17

Absences covering month of September 2023

**Long term absence snapshot as at 30 September 2023**

Directorate	Total employees August 2023	Total employees September 2023	Movement indicator	Reason 1	Calendar days lost	Reason 2	Calendar days lost	Reason 3	Calendar days lost
Buckinghamshire Council	84	83	↓1	Mental Health	3102	Mental Health	429	Surgery Related abs.	532
Adults & Health	17	16	↓1	Mental Health	836	Surgery Related abs.	171	Stomach,Bowel,Organs	91
Childrens Services	24	20	↓4	Mental Health	1201	Menopausal	269	Heart,Blood Pressure	110
Communities	19	24	↑5	Muscular Skeletal	664	Mental Health	429	Surgery Related abs.	283
Deputy Chief Executive	2	4	↑2	Mental Health	274				
Planning Growth Sustainability	9	8	↓1	Mental Health	417	Cold/Flu/Covid	200	Surgery Related abs.	134
Resources	13	11	↓2	Mental Health	374	Pregnancy related	124	Surgery Related abs.	115

Absences covering month of September 2023

## 2.18 Summary

2.19 In the deep dive that was presented to FRSC In April, a range of activities were set out to in an action plan tackle the rise in sickness absence at both a corporate and directorate level. Updates to this are in bold below and are showing a demonstrable change and improvement in both short- and long-term absence. The actions listed below are now being embedded as BAU and will continue to be monitored.

Topic	Action	By whom	Timescale
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<p><b>Review of sickness absence cases</b></p>	<p>HR Consultants, in liaison with HRBPs, to work with managers to review all sickness cases hitting triggers and agree an action plan.</p> <p><b>Achieved. Now embedded as BAU and being managed in Directorates</b></p>	<p>HRBPs, HR Consultants, Managers</p>	<p>All cases reviewed by end of Q1 30 June 2023</p>
<p><b>Prevention</b></p>	<p>Using the health and wellbeing action plan and resources to support health and wellbeing plus manager training – help employees and managers to spot signs early and for both to take measures to avoid ill health and maintain good health – includes taking breaks during the day making use of the staff networks and understanding own health needs.</p> <p>Continue to offer the training and workshops for managers throughout the year.</p> <p><b>Ongoing and will be continued focus in the winter months- see below</b></p>	<p>OD and Learning and HR advisory</p>	<p>In place now</p> <p>Training plan in place for next year</p>
<p><b>Early Intervention of sickness absence cases</b></p>	<p>Work with TP Health our new OH provider to develop and embed an early intervention approach to sickness absence creating a culture whereby health matters impacting work are discussed at an early stage before triggers are hit, with any adjustments being made as appropriate, and then proactively reviewing sickness absences where triggers have been hit.</p> <p><b>Delivered, now embedded and ongoing</b></p>	<p>HR to develop approach/ guide.</p> <p>Occupational health to provide specialist support.</p> <p>Managers to embed</p>	<p>By end of May 23</p>
<p><b>Tailored approach in Directorates focusing on interventions for top reasons for absence</b></p>	<p>HRBPs to work with service managers to develop tailored approach based on data and understanding of the needs of services (ie difference between front line and back office workers, muscular skeletal versus mental health patterns of absence)</p> <p>Continue to promote resources available to support mental health and muscular skeletal cases.</p>	<p>HRBPs/Service Managers</p>	<p>Plans in place by end of May 23, continue to be under monthly review</p>

- 2.20 The data suggests that these actions are now impacting on our absence levels- but that vigilance and continued management attention is necessary to continue to deliver reductions during the months.
- 2.21 During September 4068 or 92.8% had no absence from the workplace. 236 staff were absent with short term sickness, 83 with long term sickness
- 2.22 During the winter months the focus will continue to concentrate on a prevention-first culture – which is the best method for mitigating long-term absence. This approach also helps to provide a more detailed understanding of what’s going on, reduces the number of health blind spots and enables a targeted response to any patterns of absence. In practice this means
- a) Continued upskilling of managers to give them the confidence to intervene on attendance issues at the earliest stage- embedding consistent wellbeing conversations as part of our coaching for performance framework.
  - b) Return to work conversations taking part after every absence- ensuring the opportunity for identifying underlying issues is taken as soon as possible.
  - c) Regular workshops and HR surgeries on our Health and attendance policy and practical upskilling -for managers
  - d) Referral to OH provision offered for all mental Health absences.
- 2.23 CMT and Directorate Management teams will continue to monitor absence monthly supported by HR.



### **3. Other options considered.**

3.1 Risks and potential impact of not addressing sickness absence will impact on productivity, performance, wellbeing, engagement, and retention.

### **4. Legal and financial implications**

4.1 Budget for this work is part of existing HR&OD operating costs. There are no other direct legal or financial implications.

#### **4a Director of Legal & Democratic Services comment**

4.2 The Director has seen and approved the report.

#### **4b Section 151 Officer comment**

4.3 Fine with this. No direct financial implications.

### **5. Corporate implications**

- a) Property - none
- b) HR - none
- c) Climate change - none
- d) Sustainability - none
- e) Equality – an EQIA was completed as part of unitary planning on this topic.
- f) Data – no DPIA required.
- g) Value for money – this work will add value by improving employee health and wellbeing and reducing turnover costs; also, by improving health and wellbeing benefits – impacting on improved productivity/motivation and reduced absence.

### **6. Local councillors & community boards consultation & views**

6.1 Not applicable

### **7. Communication, engagement & further consultation**

7.1 Ongoing internal management and employee communications are in place to support this continued work.

## **8. Next steps and review**

- 8.1 Given the National and Local conditions work in this area will continue on an ongoing basis and be reported to CMT monthly.



## Report to Finance and Resources Select Committee

**Date:** 30 November 2023

**Title:** Budget Scrutiny Inquiry Group Scoping Paper 2024

**Relevant councillor(s):** Councillor Ralph Bagge, Chairman of the Finance & Resources Select Committee and Councillor Martin Tett, Leader of the Council

**Author and/or contact officer:** Chris Ward, Senior Scrutiny Officer

**Ward(s) affected:** Not ward specific

**Recommendations:** That the Finance and Resources Select Committee approve the approach to the budget scrutiny process for the 2024/25 draft budget.

**Reason for decision:** Members require assurance that the budget proposals put forward for the Council are realistic and deliverable and in line with the Council's priorities, as outlined in its Strategic Plan. The Finance and Resources Select Committee will conduct meetings with Cabinet Members in January 2024 in order to develop the conclusions and recommendations of its 2024/25 Budget Scrutiny Inquiry and as such an approach requires agreement.

### Executive summary

- 1.1 Buckinghamshire Council is developing a three-year revenue budget and a four-year capital budget. Members require assurance that the budget proposals put forward for the Council are realistic and deliverable in line with the Council's priorities, as outlined in its strategic plan. The Finance and Resources Select Committee will conduct meetings with Cabinet Members in January 2024 in order to develop the conclusions and recommendations of its 2024/25 Budget Scrutiny Inquiry.

## Content of report

1.2 Through scrutiny of financial data and performance information and by questioning Cabinet Members and relevant supporting officers, the Inquiry Group will explore the risks and assess whether budget proposals are sufficiently robust in the current context. After gathering evidence, the Inquiry Group will produce a report making recommendations to Cabinet to highlight any areas of risk and to suggest any amendments to be considered ahead of the Budget being agreed by Full Council in February.

1.3 Scrutiny of the budget is a priority within the Select Committee's remit. The subject falls within the remit of the Leader but involves all Cabinet Members.

1.4 A key task for the Finance and Resources Select Committee is to scrutinise a Draft Buckinghamshire Council Budget for 2024/25 and the Medium-Term Financial Plan (MTFP).

1.5 The Inquiry will result in recommendations to Cabinet to ensure that the Budget for 2023/24 is robust.

### 1.6 *Key timing considerations*

- 8 and 22 November and 15 December 2023 - Finance and Resources Select Committee budget scrutiny private preparatory briefings on portfolios of Adult Services, Homelessness (Temporary Accommodation) and Children's Services.
- 4 January 2024 – Cabinet agrees draft budget.
- 5 January 2024 - The Section 151 Officer will give a more detailed private briefing to the Inquiry Group to confirm the Local Government Settlement and highlight any key challenges or budget pressures that members should be aware of. Members will also be informed of any public consultation feedback and guided through the Draft Budget paperwork.
- **8, 9 and 11 January 2024 – Budget Scrutiny**
- 13 February 2024 – Cabinet recommends final budget.
- 21 February 2024 – Council agrees final budget.

### 1.7 *Key Stakeholders*

- Cabinet Members
- Corporate Management Team
- Public (in terms of consultation)

## Evidence Gathering

1.8 The Inquiry Group will be provided with comprehensive financial information including:

- Briefings on Adults, Children's and Temporary Accommodation.
- Information provided by the Service Director for Finance.
- Medium Term Financial Plan and Capital Programme including any proposals for significant savings plans or capital investments.
- Published Q2 Performance data and Q2 Budget Monitoring report.
- Benchmarking data for certain portfolios such as Children's Services, Health and Wellbeing and Transport.
- Three days of meetings with Cabinet Members.
- Consultation feedback.
- Questions from the Public via social media.

1.9 The Budget Scrutiny Inquiry Group, working closely with the Scrutiny Officer, will identify some key lines of inquiry to follow during the Portfolio Holder meetings. Whilst the portfolio areas are very different, there will be consistent questions that can be put to all of them, for example:

- How will your proposals impact on Buckinghamshire residents?
- How do your budget proposals fit with the Council's overall objectives and priorities as outlined in the strategic plan?
- What are the biggest areas of risk in your budget and what plans are in place to mitigate them?
- What are the key climate change and environment actions you are taking and how do these impact upon your budget?
- How have you taken inflationary pressures and demand pressures into account when building your budget and what action has been taken to mitigate them?

## Consultation and communication

- 1.10 Meetings where each individual Cabinet Member will be questioned on their budget proposals should be held in public and webcast. Meetings with Cabinet Members are planned to take place over three days during the week commencing 8 January 2024. This helps members and officers to keep their focus and to identify interdependencies across portfolio areas.
- 1.11 Meetings and webcasts can be publicised to encourage public involvement. Questions will be invited from members of the public via social media and e-mail during Budget Scrutiny week.
- 1.12 A press release and social media communications are required to launch Budget Scrutiny week.
- 1.13 Feedback from the public budget consultation exercise will be shared with the Inquiry Group.

## Next steps and review

The budget scrutiny week will commence on 8 January 2024. The inquiry will result in recommendations to Cabinet to ensure that the Budget is robust. Cabinet will consider these recommendations at its meeting on 13 February 2024.

## Background papers

**Appendix A** notes the outline project plan and **Appendix B** details the timetable for the sessions.

**Appendix A**

Stage	Key Activity	Dates
Scoping	Inquiry Scope Agreed by Select Committee	30 November 2023
Evidence-gathering	Pre-Budget briefings on portfolio areas: Adult Services Temporary Accommodation Children's Services Private Budget briefing with Inquiry Group members Budget Inquiry Meetings with individual Cabinet Members	8 November 2023 28 November 2023 15 December 2023 5 January 2024 w/c 8 January 2024
Developing Recommendations	Inquiry Group/SC meeting – Key Findings Report & Possible Areas of Recommendations considered	11 / 12 January 2024
Reporting	Draft Inquiry Group report with recommendations completed (signed-off by SC Chairman)	w/c 15 January 2024
	Inquiry Group agrees report to go forward to decision-makers (via email)	w/c 22 January 2024
	Cabinet papers published	5 February 2024
	Cabinet considers recommendations	13 February 2024
	Full Council Report	21 February 2024

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**Budget Scrutiny Sessions Commencing w/c 8 January 2024**

8<sup>th</sup> November 2023 1pm – 2pm: Confidential briefing session on Adult Services

28<sup>th</sup> November 2023 4pm – 5pm: Confidential briefing session on Temporary Accommodation

15<sup>th</sup> December 2023 12pm – 1pm: Confidential briefing session on Children’s Services

5<sup>th</sup> January 2024 9:30am – 11am: S151 David Skinner to hold a confidential briefing session following Cabinet signing off draft budget.

Date	A.M.	P.M.
<b>Monday 8 January</b>	9:00 a.m. Confidential session	12:15 p.m. Lunch
	<b>10:00 a.m. Opening Session with the Leader – to cover:</b> <b>a) Overall context for the proposed budget;</b> <b>b) Overall capital position;</b> <b>c) Scrutiny of Leader’s own Portfolio budget</b> Martin Tett Corporate Directors - Sarah Ashmead & Steve Bambrick Section 151 Officer – David Skinner	<b>1.00 p.m. Transport</b> Steve Broadbent Deputy – Peter Martin (EWR/HS2) Deputy – Dominic Barnes (Project Delivery) Corporate Directors – Richard Barker & Steve Bambrick Heads of Finance - Fiorella Mugari & Claire Hunter
	11:15 a.m. Break	2:45 p.m. Break
	<b>11:30 a.m. Communities</b> Arif Hussain Deputy – Thomas Broom (Community Safety) Corporate Directors – Richard Barker, Sarah Ashmead & Craig McArdle Heads of Finance - Fiorella Mugari & Parm Phipps Head of Community Safety – Gideon Springer	<b>3:00 p.m. Accessible Housing &amp; Resources</b> John Chilver Deputy – Tim Butcher (Resources) Corporate Directors – Sarah Ashmead, Sarah Murphy-Brookman & Steve Bambrick Heads of Finance - Claire Hunter, Parm Phipps & Janaki Try
		4:30 p.m. Confidential recap/wash-up for committee members

<b>Tuesday 9 January</b>	9:00 a.m. Confidential session	12:45 p.m. Lunch
	<b>10:00 a.m. Culture and Leisure</b> Clive Harriss Corporate Director – Richard Barker Head of Finance - Fiorella Mugari	<b>1:30 p.m. Homelessness and Regulatory Services</b> Mark Winn Deputy – Carl Jackson (Regulatory Services) Corporate Directors – Steve Bambrick & Richard Barker Heads of Finance - Claire Hunter & Fiorella Mugari
		<b>3:00 p.m. Planning &amp; Regeneration</b> Peter Strachan Deputy – Rachael Matthews (Town Centre Regeneration) Deputy – Gary Hall (Enforcement) Corporate Director – Steve Bambrick Head of Finance – Claire Hunter
	10:45 a.m. Break	4:00 p.m. Break
	<b>11:00 a.m. Health &amp; Wellbeing</b> Angela Macpherson Deputy – Zahir Mohammed (Public Health) Corporate Director – Craig McArdle Service Director for Public Health, Early Help & Prevention – Dr Jane O’Grady Head of Finance – Emma Wilding	4:15 p.m. Confidential wash-up with committee members
<b>Wednesday 10 January</b>	Free day	

<b>Thursday 11 January</b>	9:00 a.m. Confidential session	1:00 p.m. Lunch
	<b>10:00 a.m. Climate Change &amp; Environment</b> Gareth Williams Deputy – Jilly Jordan (Environment) Corporate Director – Steve Bambrick & Richard Barker Heads of Finance – Claire Hunter & Fiorella Mugari	<b>1:30 p.m. Closing session with the Leader</b> Martin Tett Chief Executive – Rachael Shimmin Section 151 Officer – David Skinner
	11:00 a.m. Break	2:30 p.m. Confidential wash up with inquiry group members
	<b>11:15 a.m. Education &amp; Children’s Services</b> Anita Cranmer Deputy – Joseph Baum (Skills) Corporate Director – John Macilwraith Head of Finance – Sarah Fogden	

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## Select Committee Work Programmes 2023/24

### Finance and Resources Select Committee (Chairman: Ralph Bagge, Scrutiny officer: Chris Ward)

Date	Topic	Description & Purpose	Lead Officer	Contributors
30 November 2023	Budget Performance Monitoring Q2	To review the Quarter 2 Budget Monitoring Report	David Skinner	John Chilver
	IT ONE Programme	To consider an update report on the IT ONE Programme including an update on SAP.	Sarah Murphy-Brookman Tony Ellis	John Chilver Tim Butcher
	Absence in the Workplace and Absence Management – update report	To committee will receive an update report on absence and absence management following consideration of a detailed report in April 2023.	Sarah Murphy-Brookman Sarah Keyes	John Chilver
	Budget Scrutiny Inquiry Group Scoping Paper	The Committee will consider the budget scrutiny inquiry group proposals.	Chris Ward	Ralph Bagge Martin Tett
8 – 12 January 2024	Budget Scrutiny Week		All Corporate and Finance Directors	Cabinet Members, Deputies, Corporate and Finance Directors
22 February 2024	Budget Inquiry 2023 Recommendations: 12-month review	To receive an update on the progress of the budget scrutiny recommendations made in January 2023.	David Skinner	Martin Tett
	Budget Performance Monitoring Q3	To review the Quarter 3 Budget Monitoring Report	David Skinner	John Chilver
	Estates Programme	To receive a progress update on the Estates Strategy including plans for inherited assets and oversight on tenants/lessees' changes to council premises which require planning permission.	Sarah Murphy-Brookman John Reed	John Chilver

	External Property Companies	Report on the performance and business plans of the Council's companies: AVE, Consilio, London Road Management Company and Buckinghamshire Advantage. (Item in confidential)	John Reed Mark Preston (AVE & London Road) David Pearce (Consilio) Richard Harrington & Lisa Michelson (BA)	John Chilver
18 April 2024	Customer First	To consider a report following the year's activity on the Customer First programme.	Sarah Murphy-Brookman Lloyd Jefferies Andy Hallsworth	John Chilver Tm Butcher

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