

## 1 Directorate Summary

### Adults & Health Directorate

#### Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	23.3	25.0	1.7	7%	2.0	(0.3)
Income	(23.3)	(25.3)	(2.0)	(8%)	(2.0)	-
<b>3-ADM Public Health &amp; Commissior</b>	<b>-</b>	<b>(0.3)</b>	<b>(0.3)</b>		<b>-</b>	<b>(0.3)</b>
Expenditure	184.3	217.1	32.8	18%	27.3	5.5
Income	(35.0)	(58.5)	(23.4)	(67%)	(17.8)	(5.6)
<b>3-ADS Adult Social Care</b>	<b>149.3</b>	<b>158.6</b>	<b>9.4</b>	<b>6%</b>	<b>9.5</b>	<b>(0.1)</b>
<b>Total</b>	<b>149.3</b>	<b>158.4</b>	<b>9.1</b>	<b>6%</b>	<b>9.5</b>	<b>(0.3)</b>

#### Capital

#### Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Respite Care	55	491	0	491	300	0	300	-191
Adult Social Care Total	55	491	0	491	300	0	300	-191
<b>Grand Total</b>	<b>55</b>	<b>491</b>	<b>0</b>	<b>491</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>-191</b>

The overall revenue forecast is a pressure of £9.1m. £9.5m relates to Covid-19 impacts and an underspend of £0.3m is reported on Business as Usual activities. There are underlying pressures of £1.3m in learning Disabilities, and £0.6m in Mental Health budgets, which are off-set by underspends in Access and Older People 65+. An action plan has been developed to mitigate these pressures.

Significant risks remain around the ongoing funding for clients within the Hospital Discharge programme and Provider failure.

Capital slippage of £0.2m is due to a review of requirements considering the impact of Covid-19. There is potential for further slippage.

## Children's Services Directorate

### Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	486.4	476.2	(10.2)	(2%)	-	(10.2)
Income	(486.4)	(476.2)	10.2	2%	-	10.2
<b>3-CHD Education - DSG</b>	-	-	-		-	-
Expenditure	39.0	36.8	(2.2)	(6%)	1.2	(3.4)
Income	(7.5)	(1.1)	6.4	86%	0.1	6.3
<b>3-CHE Education</b>	<b>31.5</b>	<b>35.7</b>	<b>4.2</b>	<b>13%</b>	<b>1.2</b>	<b>3.0</b>
Expenditure	75.5	80.7	5.2	7%	1.8	3.3
Income	(2.1)	(3.1)	(1.0)	(45%)	-	(1.0)
<b>3-CHR Children's Social Care</b>	<b>73.4</b>	<b>77.6</b>	<b>4.2</b>	<b>6%</b>	<b>1.8</b>	<b>2.3</b>
Expenditure	(0.8)	(0.8)	0.0	0%	-	0.0
<b>3-CHB Business Management</b>	<b>(0.8)</b>	<b>(0.8)</b>	<b>0.0</b>	<b>0%</b>	<b>-</b>	<b>0.0</b>
<b>Total</b>	<b>104.1</b>	<b>112.5</b>	<b>8.4</b>	<b>8%</b>	<b>3.1</b>	<b>5.3</b>

### Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Children's Homes	159	486	485	971	380	600	980	9
Children's Social Care Total	159	486	485	971	380	600	980	9
Health Pupil Projects	79	186	0	186	186	0	186	0
HS2 Funded Schemes	28	389	0	389	389	0	389	0
Practically Complete / Final Accounts	1	266	0	266	266	0	266	0
Primary School Places	553	7,306	1,056	8,362	6,661	500	7,161	-1,201
Provision for Early Years	23	559	484	1,043	569	200	769	-274
Provision for SEN	845	2,061	155	2,216	2,061	0	2,061	-155
School Property Maintenance	1,980	3,356	0	3,356	3,356	0	3,356	0
School Suitability Issues	209	386	0	386	407	0	407	20
Secondary School Places	3,078	18,575	2,107	20,682	16,222	500	16,722	-3,961
Education Total	6,795	33,084	3,802	36,886	30,116	1,200	31,316	-5,570
<b>Grand Total</b>	<b>6,954</b>	<b>33,570</b>	<b>4,287</b>	<b>37,857</b>	<b>30,496</b>	<b>1,800</b>	<b>32,296</b>	<b>-5,560</b>

Children's Services is projecting an overspend of £8.4m, of which £3.1m relates to Covid-19.

The main non-Covid-19 variances relate to expenditure on Home to School Transport, External Placements for looked after children and accommodation costs for care leavers.

Home to School Transport is projected to be £3.9m overspent including Covid-19, this is an increase of £1m from Q1 and the increase is largely due to lower levels of income than previously forecast. Projected expenditure levels have not changed significantly.

Placements budgets are projected to overspend by £2.1m, including Covid-19 costs, as increased numbers of high cost placements have had to be made during the year. There is a risk that there will be an increase in referrals and demand for placements now that children have returned to school. A number of mitigations are being put into place to reduce the overspends within Children's Social Care and these are expected to impact in the final quarter of the financial year.

Dedicated Schools Grant (DSG) are projected to break even, pressures of up to £1.1m have been identified against the High Needs Block. Schools Forum have agreed the approach to recovery planning and reducing high needs expenditure.

## Communities Directorate

### Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	8.9	11.7	2.8	32%	4.3	(1.4)
Income	(3.2)	(0.1)	3.0	96%	1.8	1.2
<b>3-CMA Culture, Sport &amp; Leisure</b>	<b>5.7</b>	<b>11.6</b>	<b>5.9</b>	<b>104%</b>	<b>6.1</b>	<b>(0.2)</b>
Expenditure	37.1	38.5	1.3	4%	1.4	(0.1)
Income	(12.3)	(9.7)	2.5	21%	2.1	0.4
<b>3-CMB Neighbourhood Services</b>	<b>24.9</b>	<b>28.7</b>	<b>3.9</b>	<b>16%</b>	<b>3.5</b>	<b>0.3</b>
Expenditure	34.6	35.2	0.6	2%	0.2	0.4
Income	(16.3)	(9.1)	7.3	45%	7.9	(0.6)
<b>3-CMH Highways &amp; Technical Servi</b>	<b>18.2</b>	<b>26.1</b>	<b>7.9</b>	<b>44%</b>	<b>8.1</b>	<b>(0.2)</b>
Expenditure	10.5	10.5	(0.0)	(0%)	-	(0.0)
Income	(1.2)	(1.1)	0.1	7%	-	0.1
<b>3-CMR Transport Services</b>	<b>9.3</b>	<b>9.4</b>	<b>0.1</b>	<b>1%</b>	<b>-</b>	<b>0.1</b>
Expenditure	(0.2)	(0.2)	-	-	-	-
<b>3-CMW Corp Director</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>57.9</b>	<b>75.7</b>	<b>17.8</b>	<b>31%</b>	<b>17.7</b>	<b>0.1</b>

### Capital Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Culture Sport & Leisure Total	8,613	27,407	280	27,687	25,034	230	25,264	-2,423
Highways & Technical Services Total	19,322	38,676	3,953	42,628	38,718	3,435	42,153	-475
Neighbourhood Services Total	2,163	4,362	10,022	14,385	10,734	3,016	13,750	-635
<b>Grand Total</b>	<b>30,098</b>	<b>70,445</b>	<b>14,255</b>	<b>84,700</b>	<b>74,486</b>	<b>6,681</b>	<b>81,167</b>	<b>-3,533</b>

Revenue position shows an overall forecast overspend of £17.8m. This is an increase of £4.1m from Quarter 1, of which £3.9m relates to Covid-19 pressures.

The total overspend relating to Covid-19 is £17.7m. These relate to;

- Culture, Sport & Leisure of £6.1m – being closure impacts on Leisure Centres (£4.8m), Arts & Culture (£0.3m), Libraries (£0.3m) and Country Parks and Play Areas (£0.6m).
- Neighbourhood Services £3.5m - being closure impacts on Waste (£1.1m), Cemeteries and Crematoria additional costs (£0.1m), EFW & Residual Waste (£1.5m), Household Waste Recycling Centres (£0.4m), Waste Strategy and Management (£0.2m),
- Street Cleansing (£0.1m), Licensing (£0.2m)
- Highways & Technical Services £8.1m - being impact of suspension of parking charges, Parking Operations (£6.9m) and Highways Contract (£1.2m).

Details of the Covid-19 impacts can be found in Appendix 2.

Capital position shows an overall forecast slippage of £3.5m on gross expenditure:

£0.5m slippage within Highways & Technical Services relates mainly to Wycombe area car parks.

£0.6m slippage in Neighbourhood Services includes £0.45m slippage in Waste and a £60k budget adjustment required within Crematorium.

£2.4m slippage within Culture, Sport & Leisure relates to Country Parks (£1.7m), Youth facilities (£0.4m) and Country Parks and Libraries (£0.2m).

## Deputy Chief Executive Directorate

### Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	8.4	8.4	0.0	0%	0.1	(0.1)
Income	(0.8)	(0.8)	-	-	-	-
<b>Localities &amp; Strategic Partnerships</b>	<b>7.6</b>	<b>7.6</b>	<b>0.0</b>	<b>0%</b>	<b>0.1</b>	<b>(0.1)</b>
Expenditure	1.0	1.0	(0.0)	(1%)	-	(0.0)
Income	-	-	-	-	-	-
<b>Senior Management</b>	<b>1.0</b>	<b>1.0</b>	<b>(0.0)</b>	<b>(1%)</b>	-	<b>(0.0)</b>
Expenditure	3.7	4.0	0.2	7%	0.2	-
Income	(0.1)	(0.0)	0.0	26%	0.0	-
<b>Service Improvement</b>	<b>3.7</b>	<b>3.9</b>	<b>0.3</b>	<b>7%</b>	<b>0.3</b>	-
Expenditure	4.4	4.2	(0.2)	(6%)	0.0	(0.3)
Income	(0.5)	(0.5)	0.0	1%	-	0.0
<b>Policy &amp; Comms</b>	<b>3.9</b>	<b>3.7</b>	<b>(0.2)</b>	<b>(6%)</b>	<b>0.0</b>	<b>(0.3)</b>
Expenditure	7.5	11.9	4.5	60%	0.8	3.7
Income	(1.2)	(4.7)	(3.5)	(292%)	0.2	(3.7)
<b>Legal &amp; Democratic Services</b>	<b>6.3</b>	<b>7.2</b>	<b>0.9</b>	<b>15%</b>	<b>0.9</b>	<b>0.0</b>
<b>Total</b>	<b>22.5</b>	<b>23.5</b>	<b>1.0</b>	<b>4%</b>	<b>1.3</b>	<b>(0.3)</b>

### Capital Table

No current programmes

The Directorate is forecasting a revenue overspend of £1.0m.

£1.3m of the overspend is due to impact of COVID-19, largely from the delay to elections impacting on the cost of member allowances as well as impacts on services such as loss of income (LLC fees). Business as Usual budgets are forecasting an underspend of £0.3m from vacancies and through savings on supplies & services.

## Planning Growth & Sustainability Directorate

### Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	3.4	3.3	(0.1)	(4%)	0.0	(0.2)
Income	(0.4)	(0.5)	(0.1)	(40%)	-	(0.1)
<b>3-PSB Economic Growth &amp; Regener</b>	<b>3.0</b>	<b>2.8</b>	<b>(0.3)</b>	<b>(9%)</b>	<b>0.0</b>	<b>(0.3)</b>
Expenditure	14.4	15.1	0.7	5%	4.0	(3.3)
Income	(11.1)	(7.1)	4.0	36%	-	4.0
<b>3-PSD Planning &amp; Environment</b>	<b>3.3</b>	<b>8.0</b>	<b>4.7</b>	<b>143%</b>	<b>4.0</b>	<b>0.7</b>
Expenditure	17.7	17.6	(0.0)	(0%)	0.8	(0.8)
Income	(22.3)	(19.4)	2.9	13%	1.8	1.0
<b>3-PSH Property &amp; Assets</b>	<b>(4.6)</b>	<b>(1.8)</b>	<b>2.8</b>	<b>61%</b>	<b>2.6</b>	<b>0.2</b>
Expenditure	3.1	2.8	(0.4)	(11%)	-	(0.4)
Income	(1.1)	(0.7)	0.4	37%	0.1	0.4
<b>3-PSJ Strategic Transport &amp; Infrastr</b>	<b>2.0</b>	<b>2.1</b>	<b>0.1</b>	<b>2%</b>	<b>0.1</b>	<b>0.0</b>
Expenditure	12.4	12.7	0.3	2%	0.5	(0.3)
Income	(4.5)	(3.6)	0.9	20%	0.7	0.2
<b>3-PSR Housing &amp; Regulatory Servic</b>	<b>7.9</b>	<b>9.1</b>	<b>1.2</b>	<b>15%</b>	<b>1.3</b>	<b>(0.1)</b>
<b>Total</b>	<b>11.7</b>	<b>20.1</b>	<b>8.5</b>	<b>72%</b>	<b>7.9</b>	<b>0.5</b>

### Capital

### Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
Economic Growth & Regeneration Total	3,719	20,346	6,390	26,736	13,605	5,794	19,399	-7,337
Housing & Regulatory Services Total	4,519	15,600	0	15,600	18,404	0	18,404	2,803
Property & Assets Total	2,222	3,950	0	3,950	2,401	0	2,401	-1,549
Strategic Transport & Infrastructure Total	4,311	6,777	6,062	12,839	12,360	291	12,651	-188
<b>Grand Total</b>	<b>14,770</b>	<b>46,674</b>	<b>12,452</b>	<b>59,126</b>	<b>46,770</b>	<b>6,085</b>	<b>52,856</b>	<b>-6,270</b>

The Directorate is forecasting an overspend of £8.5m, of which £7.9m is Covid-19 related, and £0.6m is Business as Usual budget pressures.

Business as Usual overspends are reported in both Planning & Environment (0.7m) and Property & Assets (0.2m). Property & Assets pressures relate to excess voids impacting property rental income targets. Planning & Environment pressures are staffing related. These are partially mitigated in-year by use of one-off reserves and will be permanently addressed through future service transformation proposals.

Capital Projects are reporting £6.3m of slippage (not Covid-19 related) which will be addressed through budget reprofiling as part of the Capital Programme Review.

## Resources

## Directorate

## Revenue

## Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	13.1	13.0	(0.2)	(1%)	-	(0.2)
Income	(0.9)	(0.7)	0.2	20%	-	0.2
<b>Business Operations</b>	<b>12.2</b>	<b>12.2</b>	<b>0.0</b>	<b>0%</b>	<b>-</b>	<b>0.0</b>
Expenditure	8.4	8.8	0.4	5%	0.5	(0.1)
Income	(3.0)	(3.0)	-	-	-	-
<b>Corporate Finance</b>	<b>5.4</b>	<b>5.8</b>	<b>0.4</b>	<b>8%</b>	<b>0.5</b>	<b>(0.1)</b>
Expenditure	5.3	5.5	0.2	3%	-	0.2
Income	(0.7)	(0.2)	0.5	69%	0.1	0.3
<b>HR/OD</b>	<b>4.6</b>	<b>5.3</b>	<b>0.6</b>	<b>14%</b>	<b>0.1</b>	<b>0.5</b>
Expenditure	12.7	13.3	0.6	5%	0.6	0.0
Income	(0.7)	(0.7)	-	-	-	-
<b>ICT</b>	<b>12.0</b>	<b>12.6</b>	<b>0.6</b>	<b>5%</b>	<b>0.6</b>	<b>0.0</b>
Expenditure	132.2	122.4	(9.7)	(7%)	0.1	(9.8)
Income	(125.7)	(115.2)	10.4	8%	0.8	9.6
<b>Service Finance</b>	<b>6.5</b>	<b>7.2</b>	<b>0.7</b>	<b>11%</b>	<b>0.8</b>	<b>(0.2)</b>
Expenditure	(0.2)	0.1	0.3	135%	0.3	-
<b>Resources Directorate</b>	<b>(0.2)</b>	<b>0.1</b>	<b>0.3</b>	<b>135%</b>	<b>0.3</b>	<b>-</b>
<b>Total</b>	<b>40.5</b>	<b>43.2</b>	<b>2.7</b>	<b>7%</b>	<b>2.4</b>	<b>0.3</b>

## Capital

## Table

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Forecast Outturn Released £000's	Forecast Unreleased £000's	Forecast Outturn £000's	Forecast Variance £000's
CDC/SBDC/WDC Customer Experience	-10	0	0	0	0	0	0	0
<b>Business Operations Total</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Delivery of Technology Strategy	1,054	2,838	983	3,822	2,838	1,000	3,838	17
ICT Hardware	0	0	1,500	1,500	0	1,500	1,500	0
Social Care Systems	0	2,804	78	2,882	2,769	0	2,769	-113
Recent Old Codes	-98	0	0	0	0	0	0	0
<b>ICT Total</b>	<b>956</b>	<b>5,643</b>	<b>2,561</b>	<b>8,204</b>	<b>5,608</b>	<b>2,500</b>	<b>8,108</b>	<b>-96</b>
<b>Grand Total</b>	<b>946</b>	<b>5,643</b>	<b>2,561</b>	<b>8,204</b>	<b>5,608</b>	<b>2,500</b>	<b>8,108</b>	<b>-96</b>

Resources Directorate is projecting an overspend of £2.7m. £2.4m of the overspend is due to the impact of Covid-19.

The £0.3 Business as Usual overspend is the result of staffing pressures with HR&OD (£0.5m) offset by staffing underspends of £0.2m in Corporate Finance and Service Finance.



## 2 Corporate Costs & Funding

Corporate & Funding are forecast to underspend by £39.6 million, due to additional grant income from central government in response to Covid-19, and £2.9m of corporate contingency which is forecast as uncommitted and is currently offsetting some of the directorate overspends.

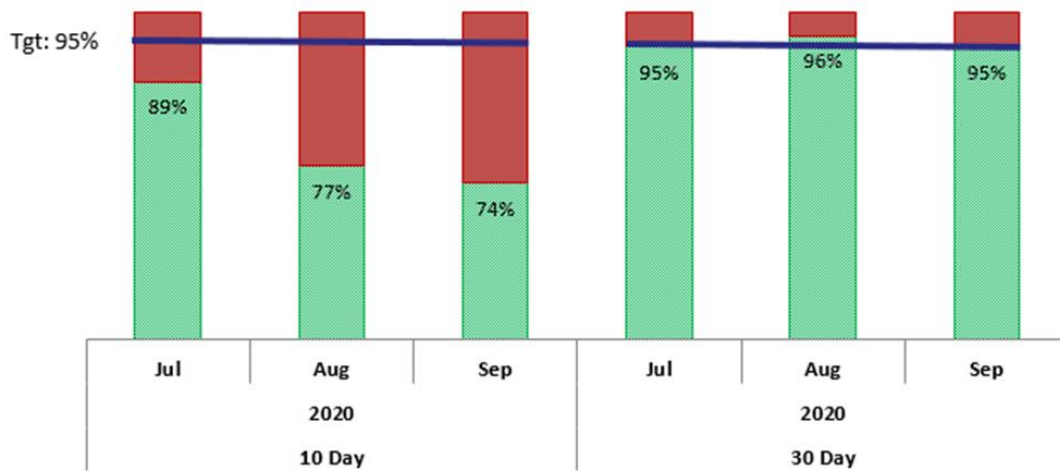
Note: Approximately £500k of the initial un-ringfenced COVID-19 grant was applied to costs incurred in 2019/20.

Current COVID-19 grants received or expected are as follow;

Grant	Value £000's	Status
<b>Unringfenced grants</b>		
COVID grant (tranche 1)	- 10,638	Received
COVID grant (tranche 2)	- 14,948	Received
Supporting the vulnerable	- 358	Received
COVID grant (tranche 3)	- 3,548	Received
New burdens grant	- 170	Received
SFC loss of income	- 10,500	Estimated
<b>Ringfenced grants</b>		
Funding for Business Rate Reliefs	- 78,420	Received
Funding for Business Support grants	- 91,846	Received
Council Tax Hardship Grant	- 2,814	Received
Rough Sleepers Contingency Grant	- 29	Received
Infection control grant	- 6,254	Received
Dedicated H2S transport grant	- 566	Received
Wellbeing For Education Return Grant	- 89	Received
Homelessness Grant	- 322	Received

### 3. Late Payments

#### Late Payment Performance Past 3 Months

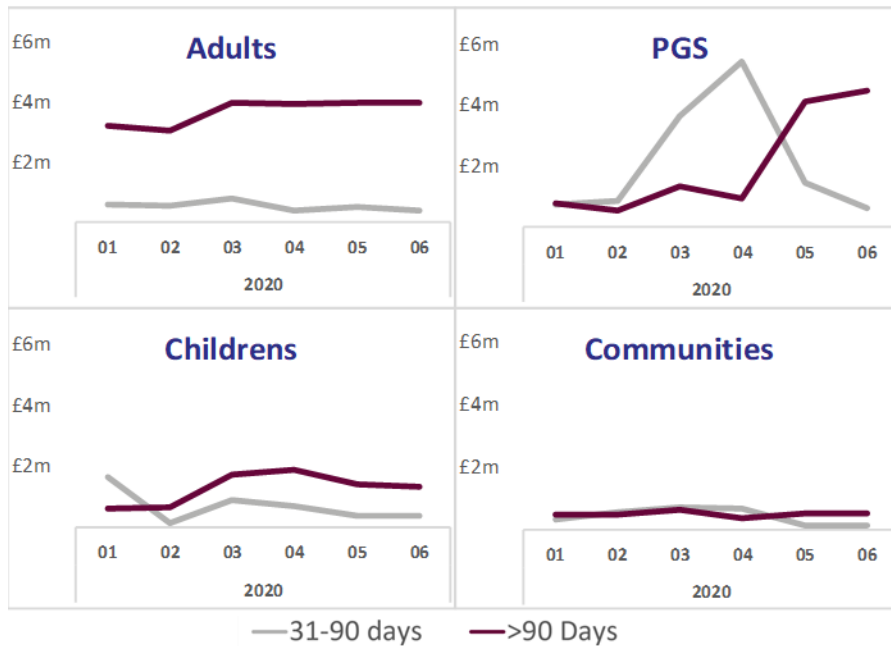


No. Late	62	101	112	464	253	357
No. Paid	521	329	317	8,401	6,841	6,418
No. Invoices	583	430	429	8865	7094	6775

The underlying performance across all payments is very close to the target 95%. However specific one-off issues in April, May and June have brought the performance for the year to date down to 87.7%. 30-Day payment performance remains above target, however 10-Day performance has been significantly affected by NBHS Health Check payments which are currently under review to understand why they have reduced performance to below target levels.

#### 4. Outstanding debt

##### Unsecured Debt > 30 Days by Directorate



Both the raising of income, and hence the level of debt have been impacted by Covid-19, so current levels are not indicative of long-term trends.

Within Adults & Health debt recovery has been suspended due to Covid-19, and the temporary suspension of Court of Protection activity. However, a debt recovery improvement programme has been instigated to look at the whole end to end recovery process.

Property related debt within Planning, Growth & Sustainability has seen an increase in >90 days debt as some quarterly rent invoices have progressed from the <90 days category to the >90 days category. Total debt improved over recent months and remains at the level of Quarter 1.

Debt levels in Children's Services and Communities remain at a consistent level.

There is minimal debt within Resources and Deputy Chief Executive.