

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	29.2	31.0	1.8	6%	2.0	(0.2)
Income	(29.2)	(31.2)	(2.0)	(7%)	(2.0)	-
3-ADM Public Health & Commissior	-	(0.2)	(0.2)		-	(0.2)
Expenditure	185.2	233.0	47.8	26%	33.7	14.0
Income	(35.2)	(73.8)	(38.6)	(110%)	(24.4)	(14.2)
3-ADS Adult Social Care	150.1	159.2	9.1	6%	9.3	(0.2)
Total	150.1	159.0	9.0	6%	9.3	(0.3)

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	60	0	60	-431
Adult Social Care Total	55	491	0	491	60	0	60	-431
Grand Total	55	491	0	491	60	0	60	-431

The overall Business as Usual revenue forecast is an underspend of £0.3m. There are underlying pressures of £1.7m in learning Disabilities more than offset by a number of smaller underspends.

The £9.3m reported Covid-19 overspend is covered from un-ringfenced government grant that is held corporately.

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

Capital slippage of £0.4m relates to Seeleys Short Break Service replacement. This has been subject to a 6-month freeze period, whilst a review about its suitability in light of Covid-19 takes place.

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	487.1	484.2	(2.9)	(1%)	-	(2.9)
Income	(487.1)	(484.2)	2.9	1%	-	2.9
3-CHD Education - DSG	-	(0.0)	(0.0)		-	(0.0)
Expenditure	39.0	41.1	2.1	6%	1.2	1.0
Income	(7.5)	(5.5)	1.9	26%	0.1	1.9
3-CHE Education	31.5	35.6	4.1	13%	1.2	2.8
Expenditure	75.5	78.7	3.1	4%	2.5	0.6
Income	(2.1)	(1.5)	0.7	31%	-	0.7
3-CHR Children's Social Care	73.4	77.2	3.8	5%	2.5	1.3
Expenditure	(0.8)	(0.8)	(0.0)	(1%)	-	(0.0)
3-CHB Business Management	(0.8)	(0.8)	(0.0)	(1%)	-	(0.0)
Total	104.1	112.0	7.8	8%	3.7	4.1

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	386	486	485	971	428	0	428	-542
Children's Social Care Total	386	486	485	971	428	0	428	-542
Health Pupil Projects	146	186	0	186	182	0	182	-4
HS2 Funded Schemes	36	389	0	389	389	0	389	0
Practically Complete / Final Accounts	11	266	0	266	268	0	268	2
Primary School Places	3,936	7,711	651	8,362	8,797	100	8,897	535
Provision for Early Years	193	559	484	1,043	559	200	759	-284
Provision for SEN	1,360	2,101	115	2,216	2,401	0	2,401	185
School Property Maintenance	2,550	3,356	0	3,356	3,356	0	3,356	0
School Suitability Issues	304	386	0	386	407	0	407	20
Secondary School Places	8,561	17,641	3,041	20,682	16,736	100	16,836	-3,846
Education Total	17,097	32,595	4,291	36,886	33,094	400	33,494	-3,392
Grand Total	17,483	33,081	4,776	37,857	33,522	400	33,922	-3,935

Children's Services is projecting a Business as Usual overspend of £4.1m. The main variances are: Education (non DSG) 2.8m including £3.0m on Home to School Transport and Social Care £1.3m in respect of External Placements for looked after children and accommodation costs for care leavers, offset by a projected underspend against the Social Care Academy.

Covid-19 pressures of £3.7m are covered from un-ringfenced government grant that is held corporately. This includes Home to School Transport £0.9m, Adult Education Fee and grant income, Children's Social Care Placements £1.1m and Aftercare Placements £1.3m.

These forecasts do not include any impact of the current lock down restriction – potential impacts have been identified, though not quantified and allowance is being made within corporate contingencies.

Dedicated Schools Grant (DSG) budgets are projected to overspend by £3.8m. An underspend on Schools Block budgets (£1,1m) will need to be carried forward for use next year. The largest pressure (£5m) is in High Needs Block. Any deficit at the end of the year will result in a deficit in the DSG Reserve. A DSG Recovery Board is to be established chaired by the Service Director for Education and including council officers and Head Teacher representation. The work of the Recovery Board will link with the development of the SEND Sufficiency Strategy and the purpose of the Board will be to develop and oversee mitigating actions to reduce high needs spend and other DSG pressures

Capital budgets are currently projected to have £3.9m net slippage or underspend. This includes an overspend against the Chesham Grammar School of £0.9m & accelerated spends of £5.1m on Primary and Secondary Schemes. Also, slippage is predicted on projects of £7.7m for secondary schools, £1.6m for primary school projects and £0.5m on Children's Homes.

Communities Directorate

Revenue Table

	Budget £m	Y/E Out- turn £m	Forecast Variance £m	%	of which COVID £m	of which BAU £m
Expenditure	9.2	11.8	2.6	28%	4.1	(1.5)
Income	(3.8)	(0.9)	2.9	76%	1.7	1.2
3-CMA Culture, Sport & Leisure	5.4	10.9	5.5	102%	5.8	(0.3)
Expenditure	37.4	39.4	2.0	5%	2.0	(0.0)
Income	(12.3)	(9.7)	2.6	21%	2.2	0.3
3-CMB Neighbourhood Services	25.1	29.7	4.6	18%	4.3	0.3
Expenditure	34.3	33.3	(0.9)	(3%)	0.1	(1.0)
Income	(16.3)	(7.4)	8.9	55%	8.5	0.4
3-CMH Highways & Technical Servi	17.9	25.9	8.0	44%	8.6	(0.6)
Expenditure	10.5	11.2	0.7	7%	-	0.7
Income	(1.2)	(1.8)	(0.6)	(54%)	-	(0.6)
3-CMR Transport Services	9.3	9.3	0.1	1%	-	0.1
Expenditure	0.2	0.2	(0.0)	(0%)	-	(0.0)
3-CMW Corp Director	0.2	0.2	(0.0)	(0%)	-	(0.0)
Total	57.9	76.0	18.1	31%	18.6	(0.5)

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	15,625	27,407	280	27,687	25,034	230	25,264	-2,423
Highways & Technical Services Total	25,631	38,674	932	39,606	35,868	348	36,216	-3,390
Neighbourhood Services Total	4,225	4,362	10,022	14,385	10,611	3,016	13,627	-758
Grand Total	45,482	70,444	11,234	81,678	71,513	3,595	75,107	-6,571

The overall Business as Usual revenue forecast is an underspend of £0.5m. The main variances are in Highways and Technical Services (£0.6m). This includes underspends on business rates and savings on staff costs due to vacancies, turnover and higher than budgeted recharges to capital.

The total £18.6m Covid-19 overspend is covered from un-ringfenced government grant that is held corporately. These relate to;

- Culture, Sport & Leisure of £5.8m – being closure impacts on Leisure Centres (£4.8m), Arts & Culture (£0.1m), Libraries (£0.3m) and Country Parks and Play Areas (£0.6m).

- Neighbourhood Services £4.3m - being closure impacts on Waste (£1.6m), Cemeteries and Crematoria (£0.1m), EFW & Residual Waste (£1.7m), Household Waste Recycling Centres (£0.4m), Waste Strategy and Management (£0.2m), Licencing (£0.2m) and Street Cleansing (£0.1m).
- Highways & Technical Services £8.6m - being impact of suspension of parking charges, Parking Operations (£7.1m) and Highways Contract (£1.5m).

Capital position shows an overall forecast slippage / underspend of £6.6m on gross expenditure: £3.4m slippage/underspend within Highways & Technical Services. This includes an underspend for Wycombe area car parks and Swan Theatre car parks scheme (£0.7m) as further works initially identified are no longer required. Slippage is on: car park scheme improvements and enhancements works (£0.8m) not required this financial year; £1.2m on strategic highway maintenance and £0.6m on flood defence schemes.

The £0.8m slippage in Neighbourhood Services includes (£0.4m) in Waste and (£0.4m) in Cemeteries & Crematoria.

£2.4m slippage within Culture, Sport & Leisure includes: (£1.7m) relating to Country Parks and (£0.1m) relating to play equipment in 2 Parks & Play Areas, (£0.5m) relating to facilities for Young People and Libraries of (£0.1m).

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	8.5	8.3	(0.2)	(2%)	0.0	(0.3)
Income	(0.8)	(1.1)	(0.3)	(37%)	-	(0.3)
Localities & Strategic Partnerships	7.7	7.2	(0.5)	(6%)	0.0	(0.5)
Expenditure	1.0	1.1	0.2	17%	-	0.2
Income	-	-	-	-	-	-
Senior Management	1.0	1.1	0.2	17%	-	0.2
Expenditure	3.7	3.8	0.0	1%	0.2	(0.1)
Income	(0.1)	(0.1)	-	-	-	-
Service Improvement	3.7	3.7	0.0	1%	0.2	(0.1)
Expenditure	4.4	4.1	(0.3)	(7%)	-	(0.3)
Income	(0.5)	(0.5)	(0.1)	(12%)	-	(0.1)
Policy & Comms	3.9	3.5	(0.4)	(10%)	-	(0.4)
Expenditure	7.6	11.2	3.5	46%	0.8	2.7
Income	(1.4)	(4.3)	(2.9)	(208%)	0.0	(2.9)
Legal & Democratic Services	6.3	6.9	0.6	10%	0.8	(0.2)
Total	22.5	22.5	(0.0)	(0%)	1.0	(1.1)

Capital Table

No current programmes

DCE Directorate is projecting that spending will be very close to the budgeted level (£0.02m underspend).

This comprises a £1.1m underspend on Business as Usual, which relates from vacancies and through savings on supplies & services.

The £1.0m COVID-19 overspend is covered by un-ringfenced government grant held corporately and is 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).

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	3.5	3.0	(0.5)	(14%)	0.1	(0.6)
Income	(0.5)	(0.5)	(0.0)	(8%)	-	(0.0)
3-PSB Economic Growth & Regener	3.1	2.5	(0.5)	(17%)	0.1	(0.7)
Expenditure	14.6	17.1	2.5	17%	2.5	(0.0)
Income	(10.9)	(9.2)	1.8	16%	-	1.8
3-PSD Planning & Environment	3.7	8.0	4.3	115%	2.5	1.8
Expenditure	19.0	19.0	0.0	0%	0.6	(0.5)
Income	(23.1)	(19.5)	3.7	16%	2.7	1.0
3-PSH Property & Assets	(4.2)	(0.5)	3.7	89%	3.3	0.4
Expenditure	3.0	3.0	(0.0)	(1%)	-	(0.0)
Income	(1.1)	(0.8)	0.3	26%	0.1	0.2
3-PSJ Strategic Transport & Infrastr	1.9	2.2	0.2	13%	0.1	0.2
Expenditure	12.6	13.6	1.0	8%	0.6	0.4
Income	(4.5)	(4.3)	0.2	5%	0.7	(0.5)
3-PSR Housing & Regulatory Servic	8.1	9.3	1.2	15%	1.3	(0.1)
Total	12.6	21.5	8.9	71%	7.3	1.6

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	6,252	21,903	5,640	27,543	12,952	1,248	14,200	-13,343
Housing & Regulatory Services Total	8,364	13,996	1,200	15,196	13,816	0	13,816	-1,380
Property & Assets Total	2,810	3,948	0	3,948	2,463	0	2,463	-1,485
Strategic Transport & Infrastructure Total	9,242	7,693	5,119	12,812	12,094	291	12,385	-427
Grand Total	26,668	47,540	11,959	59,499	41,325	1,539	42,864	-16,635

The Directorate is forecasting a Business as Usual overspend of £1.6m. Business as Usual overspends are reported in both Planning & Environment (£1.8m) and Property & Assets (£0.4m). 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 underspends in other service areas and use of one-off reserves and will be permanently addressed through future service transformation proposals.

The £7.3m reported Covid-19 overspend is covered from un-ringfenced government grant that is held corporately.

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	12.8	(0.3)	(2%)	-	(0.3)
Income	(0.7)	(0.8)	(0.0)	(2%)	-	(0.0)
Business Operations	12.3	12.1	(0.3)	(2%)	-	(0.3)
Expenditure	8.9	8.9	(0.0)	(0%)	0.4	(0.4)
Income	(3.3)	(3.1)	0.2	5%	-	0.2
Corporate Finance	5.6	5.8	0.1	2%	0.4	(0.3)
Expenditure	5.3	5.7	0.4	8%	0.1	0.3
Income	(0.7)	(0.5)	0.2	35%	0.0	0.2
HR/OD	4.6	5.2	0.7	14%	0.2	0.5
Expenditure	12.7	13.7	0.9	7%	0.9	0.1
Income	(0.7)	(0.7)	-	-	-	-
ICT	12.0	13.0	0.9	8%	0.9	0.1
Expenditure	132.1	112.8	(19.3)	(15%)	0.1	(19.4)
Income	(125.7)	(105.2)	20.4	16%	1.1	19.3
Service Finance	6.4	7.5	1.1	17%	1.2	(0.1)
Expenditure	(0.2)	0.1	0.3	180%	0.3	-
Resources Directorate	(0.2)	0.1	0.3	180%	0.3	-
Total	40.8	43.7	2.9	7%	3.0	(0.1)

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
Business Operations Total	-10	0	0	0	0	0	0	0
Delivery of Technology Strategy	1,190	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	-56	0	0	0	0	0	0	0
ICT Total	1,134	5,643	2,561	8,204	5,608	2,500	8,108	-96
Grand Total	1,124	5,643	2,561	8,204	5,608	2,500	8,108	-96

Resources Directorate is projecting a £0.1m Business as Usual underspend. This is made up of underspends in both pay and non-pay in teams within Business Operations, Corporate Finance and Service Finance, partially offset by overspends in HR & OD (£500k pay and non-pay).

The £3m reported Covid-19 overspend is covered from un-ringfenced government grant that is held corporately.

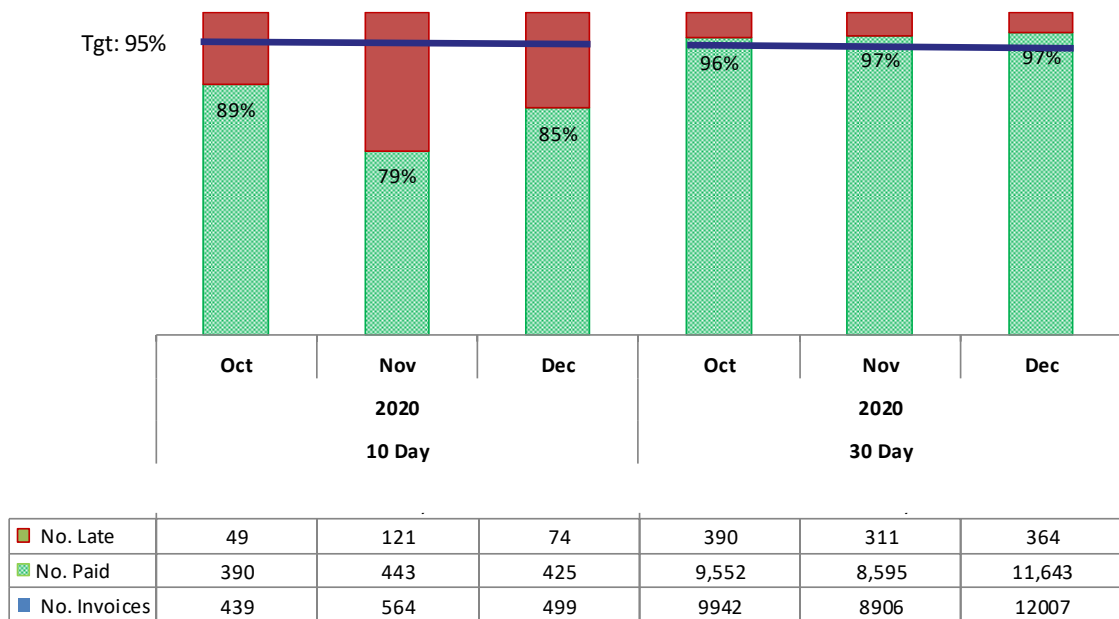
2 Corporate Costs & Funding

Corporate & Funding are forecast to underspend by £46.8 million. £42.8m is due to additional grant income from central government in response to Covid-19 and offsets the Covid-19 pressures being highlighted within the Directorates. The remainder is £4.0m 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.

3. Late Payments

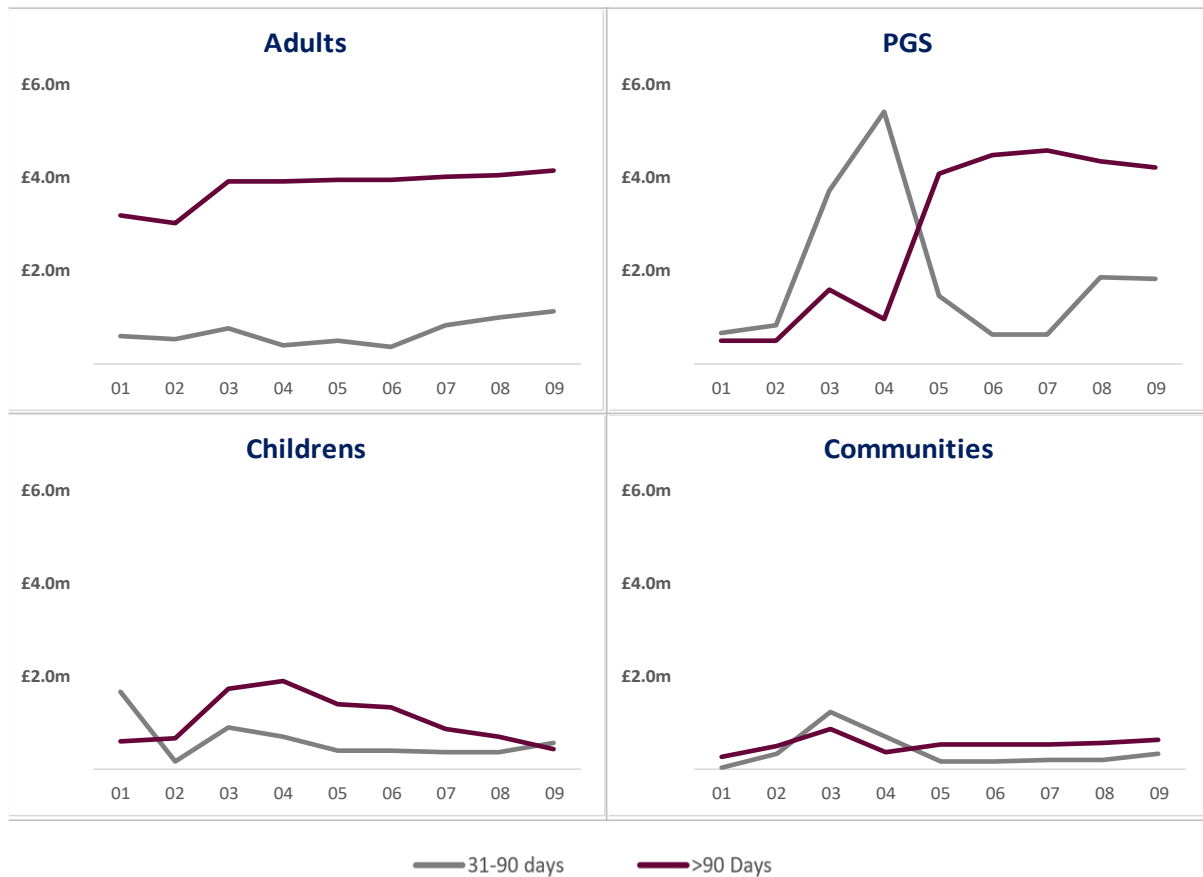
Late Payment Performance Past 3 Months



The underlying performance across all payments is slightly above the target 95%. However specific one-off issues in Q1 have brought the performance for the year to date down to 91.6%.

4. Outstanding debt

Unsecured Debt >30 Days and >90 days by Directorate



The reduction in debt figures in December is due to the newly established Debt Team focusing on areas of high value or high demand. Reductions have been seen in Adult Social Care (£8m collected), Children’s Services (£4.5m collected). Work is continuing with Planning, Growth and Sustainability and meeting with targeted customer groups to devise approach and action plan for recovering debts.