

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

# Adults & Health Directorate

## Revenue

£Million

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	199.4	217.2	17.8	9%	14.3	3.5
Income	(54.2)	(63.9)	(9.8)	(18%)	(5.4)	(4.4)
Adult Social Care	145.2	153.2	8.0	6%	8.8	(0.8)
Expenditure	30.0	39.2	9.2	31%	8.5	0.7
Income	(30.0)	(39.2)	(9.2)	(31%)	(8.5)	(0.7)
Public Health & Commissioning	0.0	0.0	0.0	...	0.0	0.0
<b>Total</b>	<b>145.2</b>	<b>153.2</b>	<b>8.0</b>	<b>6%</b>	<b>8.8</b>	<b>(0.8)</b>

The overall Adults & Health Directorate revenue outturn position is an overspend of £8.0m, a reduction of £1m from Q3 forecast. The main reason for the decrease is the allocation of DFG (Disabled Facilities Grant) to equipment spend in Adults. Of the outturn position £8.8m relates to Covid-19 impacts and there is an underspend of £0.8m on Business as Usual activities.

The £8m spend in Adults on Covid-19 relates predominately to the Provider Claims Process (£5.9m) which provided immediate support to providers in the period from April to September 2020 for PPE, staffing and infection control in advance of the government funded schemes; and a net £1.9m spend on care packages put in place to support hospital discharge and clients recovering from Covid-19. This is a reduction since quarter 3 due to lower than expected cost impacts of the second lockdown around Discharge to Access and Domiciliary Care placements, plus increased funding from grants for staff working on COVID response. Ongoing risks remain around ongoing funding of clients from the hospital discharge programme and Provider failure.

On Business as Usual activities the underlying pressure in Learning Disabilities has reduced to +£1.6m due to direct payment clawbacks; and the position on Mental Health has also improved due to additional s117 funding. Underspends are also reported on internal services (due to lower activity levels) and on Older People.

Underspend on Public Health £1.931m due to lower activity levels and the recharge of staff to Covid-19 grants does not impact on the overall position due to the transfer to the Public Health reserve. A programme of Covid-19 recovery projects has been developed at speed, funded from the reserve.

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

### Capital

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Variance on		% Variance
					Released Budget £000's	Variance on Total Budget £000's	
Respite Care	55	491	0	491	-436	-436	-88.9%
Adult Social Care Total	55	491	0	491	-436	-436	-88.9%
<b>Grand Total</b>	<b>55</b>	<b>491</b>	<b>0</b>	<b>491</b>	<b>-436</b>	<b>-436</b>	<b>-88.9%</b>

The capital outturn position in relation to Seeleys Short Break Service replacement provision totals £55k with £436k expected be carried forward into 2021/22. There is currently a freeze period whilst a review about its suitability in light of Covid-19 takes place.

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

# Children's Services Directorate

## Revenue

£Million

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	(0.8)	(0.8)	(0.0)	(1%)	0.0	(0.0)
Business Management	(0.8)	(0.8)	(0.0)	(1%)	0.0	(0.0)
Expenditure	75.6	81.6	6.0	8%	3.0	3.0
Income	(2.1)	(4.6)	(2.5)	(116%)	0.0	(2.5)
Children's Social Care	73.5	77.0	3.5	5%	3.0	0.6
Expenditure	39.0	43.2	4.2	11%	2.0	2.2
Income	(7.5)	(6.6)	0.9	12%	0.1	0.8
Education	31.5	36.6	5.1	16%	2.2	2.9
Expenditure	483.5	329.3	(154.2)	(32%)	0.0	(154.2)
Income	(483.5)	(329.3)	154.2	32%	0.0	154.2
Education - DSG	0.0	(0.0)	0.0	...	0.0	0.0
<b>Total</b>	<b>104.2</b>	<b>112.8</b>	<b>8.6</b>	<b>8%</b>	<b>5.1</b>	<b>3.5</b>

The overall revenue outturn position is an overspend of £8.6m, an increase of £0.8m from the Q3 forecast. Of the total outturn £5.1m relates to the impact of Covid-19, this has increased by £1.4m since Q3.

The main reason for the increase from the Q3 forecast is an increase in expenditure on Home to School Transport.

Children's Social Care budgets are in line with the previous forecast and relate to increased costs of external placements for children in care and accommodation costs for young people leaving care. The impact of the covid-19 pandemic has been to increase demand for support and complexity of need.

Education budgets are £5.1m overspent at the end of the year, an increase of £1m from the Q3 forecast. This increase is due to an increase in expenditure on Home to School Transport which has been partially offset by savings in other Education budgets. Covid-19 has accounted for an additional £1.7m in transport spend during 2020-21 due to loss of income and increased contract spend.

Dedicated Schools Grant budgets are £1.9m overspent. This overspend has been carried into the DSG reserve which has a deficit balance of £1.9m.

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

### Children's Services Directorate (continued)

#### Capital

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Variance on Released Budget £000's	Variance on Total Budget £000's	% Variance Total Budget
Children's Homes	471	486	485	971	-15	-499	-51.4%
<b>Children's Social Care Total</b>	<b>471</b>	<b>486</b>	<b>485</b>	<b>971</b>	<b>-15</b>	<b>-499</b>	<b>-51.4%</b>
Health Pupil Projects	170	186	0	186	-16	-16	-8.6%
Practically Complete / Final Accounts	160	266	0	266	-107	-107	-40.0%
Primary School Places	9,811	7,696	666	8,362	2,114	1,449	17.3%
Provision for Early Years	522	559	484	1,043	-37	-521	-50.0%
School Property Maintenance	3,278	3,246	0	3,246	32	32	1.0%
Secondary School Places	19,025	18,804	1,878	20,682	221	-1,657	-8.0%
Provision for Special Educational Need	2,287	2,116	100	2,216	171	71	3.2%
School Toilets	263	282	0	282	-18	-18	-6.6%
School Access Adaptations	148	105	0	105	44	44	41.6%
<b>Education Total</b>	<b>35,664</b>	<b>33,259</b>	<b>3,128</b>	<b>36,388</b>	<b>2,404</b>	<b>-724</b>	<b>-2.0%</b>
<b>Grand Total</b>	<b>36,135</b>	<b>33,745</b>	<b>3,613</b>	<b>37,358</b>	<b>2,390</b>	<b>-1,223</b>	<b>-3.3%</b>

Children's Services Capital outturn is a net slippage or underspend of £1.2m compared with a forecast slippage of £3.9m at Q3. The movement is due to accelerated progress against a number of projects.

The net slippage of £1.2m includes:

- Children's Homes slippage/underspend -£0.5m relating to the development of Home 5 which has been paused.
- Secondary School Places slippage/underspend -£1.6m is across a number of secondary school schemes. An overspend of £0.9m against Chesham Grammar school and accelerated spend across a number of other secondary projects (£5.5m) is offset by slippage of £4.9m against other schemes. Covid-19 has been a factor in some of the delayed projects.
- Primary School accelerated spend/overspend of +£1.4m across a number of primary school schemes. Accelerated progress of £3.3m against the Kingsbrook primary scheme partially offset by slippage across a number of other primary school schemes.
- Early Years projects slippage of -£0.5m

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# Communities Directorate

## Revenue

£Million

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	0.2	0.3	0.1	68%	0.1	(0.0)
Income	0.0	(0.1)	(0.1)	...	0.0	(0.1)
<b>Corp Director</b>	<b>0.2</b>	<b>0.1</b>	<b>(0.0)</b>	<b>(17%)</b>	<b>0.1</b>	<b>(0.2)</b>
Expenditure	9.1	13.1	4.0	44%	4.6	(0.6)
Income	(3.8)	(2.2)	1.6	42%	1.6	(0.0)
<b>Culture, Sport &amp; Leisure</b>	<b>5.3</b>	<b>10.9</b>	<b>5.6</b>	<b>106%</b>	<b>6.2</b>	<b>(0.6)</b>
Expenditure	34.2	33.3	(0.9)	(3%)	0.1	(1.0)
Income	(16.3)	(7.0)	9.3	57%	9.1	0.2
<b>Highways &amp; Technical Services</b>	<b>17.8</b>	<b>26.3</b>	<b>8.4</b>	<b>47%</b>	<b>9.2</b>	<b>(0.8)</b>
Expenditure	36.8	40.7	3.8	10%	3.1	0.8
Income	(12.4)	(9.9)	2.5	20%	2.9	(0.4)
<b>Neighbourhood Services</b>	<b>24.4</b>	<b>30.8</b>	<b>6.4</b>	<b>26%</b>	<b>6.0</b>	<b>0.4</b>
Expenditure	10.5	10.7	0.2	2%	0.0	0.2
Income	(1.3)	(1.4)	(0.2)	(12%)	0.0	(0.2)
<b>Transport Services</b>	<b>9.2</b>	<b>9.3</b>	<b>0.1</b>	<b>1%</b>	<b>0.0</b>	<b>0.1</b>
<b>Total</b>	<b>56.9</b>	<b>77.3</b>	<b>20.4</b>	<b>36%</b>	<b>21.5</b>	<b>(1.1)</b>

The overall revenue outturn position is an overspend of £20.4m, of which £21.5m relates to Covid-19.

Overall movement from Q3 is £2.3m, of which £2.9m relates to COVID-19 and underspend of £0.6m for BAU.

The total COVID-19 movement of £2.9m relates to:

- Culture, Sport & Leisure of £0.4m – majority of change relates to COVID salary contributions.
- Neighbourhood Services £1.8m - £0.6m Veolia additional tonnage costs; £0.9m Waste collection increased spend on staff and vehicle hire; £0.3m shortfall on income budget targets
- Highways & Technical Services £0.6m - being impact of further lockdown measures on parking charges, Parking Operations.
- Corporate Director £0.1m staff costs realised as COVID related staff costs

The total BAU movement of -£0.6m relates to:

- Culture, Sport & Leisure of -£0.3m staff costs realised as COVID related staff costs.
- Highways & Technical Services -£0.2m relates to Parking Services due to reduction in expenditure in business rates and IT.
- Corporate Director -£0.1m relates to allowance for debt provision from previous year.

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### Communities Directorate (continued)

COVID outturn overspend of £21.5m is made up of:

- Culture, Sport & Leisure of £6.2m - due to closure impacts on Leisure Centre's (£4.8m), Arts & Culture (£0.1m), Libraries (£0.6m) and Country Parks & Play Areas (£0.7m).
- Neighbourhood Services £6.0m - due to closure impacts resulting in loss of income on Waste Collection (£3m), Waste Disposal (£0.1m), Waste Strategy Management (£0.5m) Licensing (£0.2m), Cemeteries (£0.1m), HRCs (£0.4), Street Cleansing (£0.1m) and the impact of Covid resulting in a loss of income on the EFW contract (£1.6m).
- Highways & Technical Services £9.2m - due to the impact of suspension of parking charges and subsequent slow recovery in income in Parking Operations (£8.7m), TfB RJ Contract (£0.4m) and Flood Management (£0.1m).
- Corporate Director £0.1m - staff costs recharged as Covid related activities.

BAU outturn underspend is £1.1m is made up of:

- Culture, Sport & Leisure £0.6m underspend – salary recharged as COVID related expenditure (£0.4m), remaining variances are relating to small movements across all areas.
- Neighbourhood Services of £0.3m overspend - Aylesbury waste disposal contract – increasing waste tonnages, increased contract costs and price reduction in mixed recycling credits.
- Highways & Technical £0.8m underspend – due to business rates from legacy district councils being less than budgeted for, savings made from car parking refunds not issued for short stay related visits at certain car parks (Aqua Vale & Waitrose), costs reductions in on-street machines since the introduction of RingGo and staff savings within the Representations & Appeals team.
- Transport £0.1m overspend - due to outstanding bus review.
- Corporate Director £0.1m underspend due to some salary cost recharged to COVID costs.

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### Communities Directorate (continued)

#### Capital

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Variance on Released Budget £000's	Variance on Total Budget £000's	% Variance Total Budget
Leisure Centres	23,016	24,013	0	24,013	-997	-997	-4.2%
Country Parks	50	1,921	0	1,921	-1,871	-1,871	-97.4%
Libraries	339	339	280	619	0	-280	-45.3%
Parks & Play Areas	504	1,134	0	1,134	-630	-630	-55.6%
<b>Culture Sport &amp; Leisure Total</b>	<b>23,908</b>	<b>27,407</b>	<b>280</b>	<b>27,687</b>	<b>-3,499</b>	<b>-3,779</b>	<b>-13.6%</b>
Strategic Highway Maintenance	31,556	33,595	0	33,595	-2,039	-2,039	-6.1%
Car Parks	1,188	2,935	100	3,035	-1,746	-1,846	-60.8%
Flood Defence Schemes	1,600	1,789	615	2,404	-189	-804	-33.4%
Rights of Way	172	251	46	298	-79	-126	-42.2%
<b>Highways &amp; Technical Services Total</b>	<b>34,516</b>	<b>38,570</b>	<b>761</b>	<b>39,331</b>	<b>-4,053</b>	<b>-4,815</b>	<b>-12.2%</b>
Waste	9,461	1,402	9,176	10,577	8,059	-1,117	-10.6%
Cemeteries and Crematoria	2,153	2,802	0	2,802	-649	-649	-23.2%
Public Convenience Refurbishment	103	132	0	132	-29	-29	-21.9%
<b>Neighbourhood Services Total</b>	<b>11,716</b>	<b>4,335</b>	<b>9,176</b>	<b>13,511</b>	<b>7,381</b>	<b>-1,795</b>	<b>-13.3%</b>
Other Highway & Technical	153	240	0	240	-87	-87	-36.4%
<b>Other Highway &amp; Technical</b>	<b>153</b>	<b>240</b>	<b>0</b>	<b>240</b>	<b>-87</b>	<b>-87</b>	<b>-36.4%</b>
<b>Grand Total</b>	<b>70,294</b>	<b>70,553</b>	<b>10,217</b>	<b>80,770</b>	<b>-259</b>	<b>-10,476</b>	<b>-13.0%</b>

Communities capital outturn for 2020/21 is £70.3m, an overall variance of £10.5m of which £9.7m is slippage into 2021/22 and £0.8m is an underspend.

Culture, Sport & Leisure - £3,779k - (Slippage £3,779k, no underspend)

South Bucks Country Park £1,871k slippage. The importation of soil to the site has been delayed due to Covid and will not now be complete until September 2022. The main works can then commence and are scheduled for completion in March 2023.

Chiltern Lifestyle Leisure Centre £998k slippage due to delay in spend because of Covid - opening is due for September.

Libraries Self-Service project has been slipped to next year - £280k. Marlow Library has now been completed.

Parks & Play Areas of £580k slippage relates to £127k on play equipment, Marlow Football pitches £43k and £410k relates to Facilities for Young People which did not progress this year. £50k underspend relating to Holmers Farm / Desborough Park as those are both finished now.

Highways & Technical Services - £4,815k (Slippage £4,187k and net underspend £629k)

Car Parks - £1,205k slippage and £641k underspend. The underspend relates to Wycombe area car parks, Swan Theatre car parks scheme as after inspection and review, further works that were initially identified are no longer required this financial year. Slippage relates to several schemes such as car park improvements and enhancements where works have not been required this financial year.

Strategic Highway Maintenance - £2,052k slippage and £13k Overspend. £1,150k slippage relates to DfT challenge fund that has been slipped to 21/22 due to the works not being able to go ahead due to Covid-19. Remaining £902k relates to plane and patch schemes slipped due to weather sensitivity

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and Streetlighting slippage due to resource limitations and Covid related work practices and absences/stand-downs delaying operation. Overspend of £13k partly relates to brought forward balance from 19/20 also relates to increased costs from initial estimates for Eden Roundabout and drainage once design works were completed.

Flood Defence Schemes £804k slippage. This mainly relates to Pednormead where estimates from suppliers came in late March which significantly reduced spend and Covid has caused delays to works throughout the year.

Rights of Way – £126k slippage. This relates to flooding and weather conditions which have delayed works alongside contractor Covid shielding.

Neighbourhood Services - £1,794 variance - Slippage £1,629k, underspend £177k & accelerated spend of £12k

Waste - £1,116k slippage relating to vehicle costs of the new contract with Southern Waste – Covid has delayed the procurement process of these vehicles. Vehicles and plants project finished in 2019/20 and funding not required from Waste Reserves.

Cemeteries and Crematoria – £649k relates to £484k slippage on cemetery and Stoke Poges Memorials projects and £54k on Crematoria projects now delayed until 21/22. Underspends of £96k on the construction of new Cemetery in Wycombe and £81k underspend on crematory work and the Chilterns Crematoria driveway and car park project. There is plus £12k accelerated spend on the crematorium replacement plant project.

Public Convenience – slippage of £29k (now relates to PGS)

Other Highway & Technical £87k - £33k change - (Slippage £87k)

Fleet Management – £87k slippage on purchase of vehicles, due to client uptake of vehicle renewals.

Capital slippage position shows an overall increased movement from Q3 of £3.9m on gross expenditure:

- Movement of £1.5m slippage within Highways & Technical Services relates to severe weather and COVID of which: £0.4m car park scheme improvements and enhancements works; £0.8m on strategic highway maintenance and £0.2m on flood defence schemes; £0.1m on Rights of Way.
- Movement of £1.1m slippage in Neighbourhood Services includes (£0.7m) in Waste and (£0.3m) in Cemeteries & Crematoria.
- Movement of £1.4m slippage within Culture, Sport & Leisure includes: £1m to Leisure Centres; (£0.2m) relating to Country Parks and (£0.2m) relating to Libraries.



## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

# Deputy Chief Executive Directorate

## Revenue

£Million

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	7.6	10.9	3.3	44%	0.8	2.5
Income	(1.4)	(4.2)	(2.8)	(201%)	0.0	(2.8)
<b>Legal &amp; Democratic Services</b>	<b>6.2</b>	<b>6.7</b>	<b>0.5</b>	<b>8%</b>	<b>0.8</b>	<b>(0.3)</b>
Expenditure	9.3	10.1	0.8	8%	0.0	0.7
Income	(0.6)	(1.9)	(1.3)	(206%)	0.0	(1.3)
<b>Localities &amp; Strategic Partnership</b>	<b>8.7</b>	<b>8.2</b>	<b>(0.5)</b>	<b>(6%)</b>	<b>0.0</b>	<b>(0.6)</b>
Expenditure	4.4	4.2	(0.2)	(5%)	0.0	(0.2)
Income	(0.4)	(0.5)	(0.1)	(31%)	0.0	(0.1)
<b>Policy &amp; Comms</b>	<b>4.0</b>	<b>3.7</b>	<b>(0.3)</b>	<b>(8%)</b>	<b>0.0</b>	<b>(0.3)</b>
Expenditure	1.0	1.2	0.3	27%	0.0	0.3
Income	0.0	0.0	0.0	...	0.0	0.0
<b>Senior Management</b>	<b>1.0</b>	<b>1.2</b>	<b>0.3</b>	<b>27%</b>	<b>0.0</b>	<b>0.3</b>
Expenditure	3.7	3.6	(0.1)	(1%)	0.2	(0.3)
Income	(0.1)	(0.0)	0.0	19%	0.0	0.0
<b>Service Improvement</b>	<b>3.6</b>	<b>3.6</b>	<b>(0.0)</b>	<b>(1%)</b>	<b>0.2</b>	<b>(0.3)</b>
<b>Total</b>	<b>23.5</b>	<b>23.4</b>	<b>(0.1)</b>	<b>(0%)</b>	<b>1.1</b>	<b>(1.2)</b>

The overall revenue outturn position is an underspend of (£0.1m), of which is £1.1m relates to Covid-19 and (£1.2m) relates to BAU.

The service has managed significant COVID pressures, there was a £1.1m financial pressure mainly attributable to the delay to elections impacting on the cost of member allowances and an impact on service delivery including deploying staff to deliver essential COVID services. This has resulted in some BAU activity not yet underway which has generated the £1.2m underspend. This underspend is not likely to continue in the new financial year once BAU starts in earnest.

Overall movement from Q3 is (£0.1m) underspend. There was a circa £0.1m additional COVID-19 spend in relation to additional member IT costs offset by further savings in BAU staffing through vacant posts.

## Capital

No current programmes

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# Planning Growth & Sustainability Directorate

## Revenue

£Million

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	3.8	3.6	(0.2)	(6%)	0.2	(0.4)
Income	(0.4)	(0.9)	(0.5)	(143%)	0.0	(0.5)
<b>Economic Growth &amp; Regeneratio</b>	<b>3.5</b>	<b>2.7</b>	<b>(0.7)</b>	<b>(21%)</b>	<b>0.2</b>	<b>(0.9)</b>
Expenditure	12.6	13.6	0.9	7%	0.5	0.4
Income	(4.6)	(4.9)	(0.3)	(6%)	0.3	(0.6)
<b>Housing &amp; Regulatory Services</b>	<b>8.0</b>	<b>8.7</b>	<b>0.7</b>	<b>8%</b>	<b>0.9</b>	<b>(0.2)</b>
Expenditure	14.3	22.5	8.1	57%	2.5	5.6
Income	(11.0)	(14.8)	(3.8)	(35%)	0.0	(3.8)
<b>Planning &amp; Environment</b>	<b>3.4</b>	<b>7.7</b>	<b>4.3</b>	<b>129%</b>	<b>2.5</b>	<b>1.8</b>
Expenditure	19.0	19.8	0.8	4%	0.6	0.2
Income	(23.3)	(20.2)	3.0	13%	2.8	0.2
<b>Property &amp; Assets</b>	<b>(4.3)</b>	<b>(0.5)</b>	<b>3.8</b>	<b>89%</b>	<b>3.4</b>	<b>0.4</b>
Expenditure	3.0	1.7	(1.3)	(43%)	0.0	(1.3)
Income	(1.1)	0.1	1.2	112%	0.1	1.2
<b>Strategic Transport &amp; Infrastructi</b>	<b>1.9</b>	<b>1.8</b>	<b>(0.0)</b>	<b>(2%)</b>	<b>0.1</b>	<b>(0.1)</b>
<b>Total</b>	<b>12.4</b>	<b>20.5</b>	<b>8.0</b>	<b>65%</b>	<b>7.0</b>	<b>1.0</b>

The overall revenue outturn position for PG&S is an overspend of £8.0m, of which £7.0m is COVID-related, and £1.0m was business as usual pressure. This is an overall improvement of £0.9m since Qtr. 3.

Business as Usual overspends occurred in Planning & Environment (£1.8m) and Property & Assets (£0.4m). Property & Assets pressures relate to a combination of staffing and non-COVID-related voids impacting property rental income targets. Planning & Environment pressures are staffing related and have been addressed through the MTFP.

COVID-related overspends occurred in Property & Assets (£3.4m, of which £2.5m relates to rental income loss), £2.5m in Planning & Environment (Planning income loss), Housing & Regulatory Services (£0.9m, including loss of Registrar's income and increases in Homelessness TA costs), Economic Growth & Regeneration (£0.1m, Markets income loss), and Strategic Transport & Infrastructure (£0.1m from loss of capitalisation of staffing time).

The reduction of £0.9m since Qtr. 3 materialised largely as we were able to utilise COVID Outbreak Management Grant to meet pressures in Homelessness, Environmental Health, Coroners, and cleaning for the Crematoria and main offices (net total improvement of £0.3m), through higher-than-usual staffing vacancy factor in Strategic Transport & Infrastructure and Housing & Regulatory Services, and a reduced use of feasibility budget (£0.6m improvement).

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

### PGS Directorate (continued)

#### Capital

Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Variance on Released Budget £000's	Variance on Total Budget £000's	% Variance Total Budget
Economic Growth & Regeneration	13,341	26,738	4,537	31,275	-13,397	-17,934	-57.3%
Housing & Regulatory Services	14,286	14,396	1,200	15,596	-110	-1,310	-8.4%
Property & Assets	17,043	18,810	0	18,810	-1,766	-1,766	-9.4%
Strategic Transport & Infrastructure	13,079	9,206	5,119	14,325	3,873	-1,245	-8.7%
<b>Grand Total</b>	<b>57,750</b>	<b>69,150</b>	<b>10,856</b>	<b>80,005</b>	<b>-11,400</b>	<b>-22,255</b>	<b>-27.8%</b>

There was slippage of 27.8% on the Capital Programme, driven largely by the way inherited Regeneration and Development project budgets were set in legacy councils, and by some postponement of planned projects following Unitary (e.g. the regeneration of Kingsbury and Market Square). All other capital spend areas – Strategic Transport, Housing (inc. DFG), and Property Maintenance – reported slippage of less than 10%, in line with the corporate target.

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

# Resources Directorate

## Revenue

	Budget	Outturn	Outturn variance	%	Of which COVID	Of which BAU
Expenditure	13.1	13.1	0.0		-	0.0
Income	(0.7)	(0.8)	(0.0)		-	(0.0)
<b>Business Operations</b>	<b>12.4</b>	<b>12.4</b>	<b>(0.0)</b>		-	<b>(0.0)</b>
Expenditure	8.8	8.9	0.1	1%	0.4	(0.3)
Income	(3.0)	(2.8)	0.2	7%	-	0.2
<b>Corporate Finance</b>	<b>5.8</b>	<b>6.1</b>	<b>0.3</b>	<b>5%</b>	<b>0.4</b>	<b>(0.1)</b>
Expenditure	5.2	4.9	(0.3)	(6%)	0.1	(0.4)
Income	(0.7)	(0.5)	0.2	34%	0.0	0.2
<b>HR/OD</b>	<b>4.5</b>	<b>4.5</b>	<b>(0.1)</b>	<b>(1%)</b>	<b>0.1</b>	<b>(0.2)</b>
Expenditure	13.0	20.0	7.0	54%	0.9	6.1
Income	(0.7)	(6.8)	(6.1)	(908%)	-	(6.1)
<b>ICT</b>	<b>12.3</b>	<b>13.2</b>	<b>0.9</b>	<b>7%</b>	<b>0.9</b>	<b>(0.0)</b>
Expenditure	131.9	108.6	(23.4)	(18%)	0.1	(23.5)
Income	(125.7)	(101.0)	24.6	20%	1.3	23.3
<b>Service Finance</b>	<b>6.3</b>	<b>7.5</b>	<b>1.2</b>	<b>20%</b>	<b>1.4</b>	<b>(0.2)</b>
Expenditure	0.1	0.5	0.4	630%	0.3	0.1
Income	-	0.0	0.0		-	0.0
<b>Resources Directorate</b>	<b>0.1</b>	<b>0.5</b>	<b>0.5</b>	<b>672%</b>	<b>0.3</b>	<b>0.2</b>
<b>Total</b>	<b>41.4</b>	<b>44.1</b>	<b>2.7</b>	<b>7%</b>	<b>3.1</b>	<b>(0.4)</b>

The overall Resources Directorate revenue outturn position is an overspend of £2.7m. £3.1m of the overspend is due to the impact of Covid-19. The main Covid costs are:

- +£1.348m lost income on Council Tax and Business rates Court Costs recovered, with the Council expected to be reimbursed for c.71% under the Government's income protection scheme.
- +£897k on ICT Home-working costs

The £0.4m Business as Usual underspend is the result of:

- -£204k additional Revenue and Benefits non COVID grants and -£50k COMF grant
- -£183k in HROD service underspend on pay and non-pay budgets

Movement from Q3:

- COVID movement £0.1m of which in +£230k is from an additional loss of Council Tax and Business rates Court Costs recovered as this was reliant on the Courts' ability to process cases and clear the backlog.
- BAU movement -£0.2m of which -£680k is in HROD due to forecasts at Q3 being held at a prudent level until detailed work could be undertaken on pay following the VR exercise and on schools' income as schools reopen. The balance of the movement c£500k are accounted for in movements in the other five service areas.

## APPENDIX 1 Directorate Summary (including Debt and Late Payments)

### Resources Directorate (continued)

#### Capital

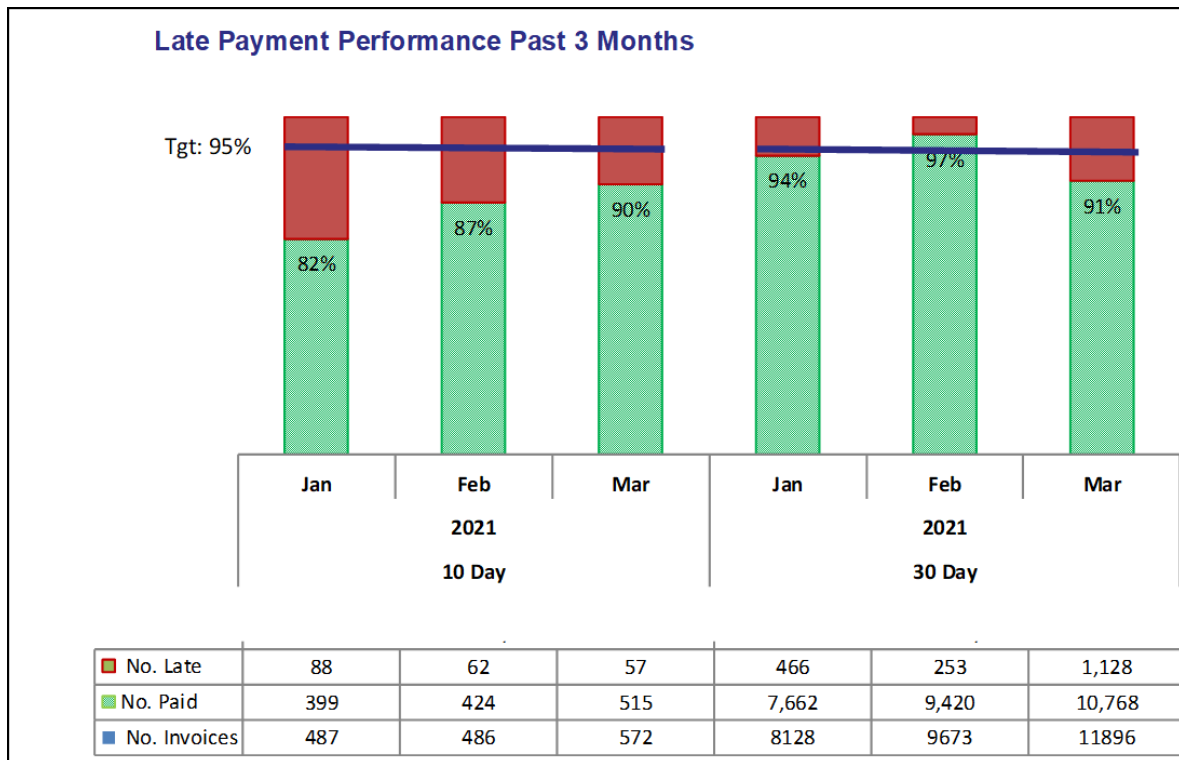
Service / Project	Actuals to Date £000	Released Budget £000's	Unreleased Budget £000's	Total Budget £000's	Variance on Released Budget £000's	Variance on Total Budget £000's	% Variance Total Budget
Delivery of Technology Strategy	1,661	1,953	989	2,942	-292	-1,281	-43.5%
ICT Hardware	3,125	1,021	250	1,271	2,104	1,854	145.9%
Social Care Systems	478	1,018	78	1,096	-540	-618	-56.4%
Recent Old Codes	0	0	0	0	0	0	#DIV/0!
<b>ICT Total</b>	<b>5,264</b>	<b>3,992</b>	<b>1,317</b>	<b>5,309</b>	<b>1,271</b>	<b>-45</b>	<b>-0.9%</b>
<b>Grand Total</b>	<b>5,264</b>	<b>3,992</b>	<b>1,317</b>	<b>5,309</b>	<b>1,271</b>	<b>-45</b>	<b>-0.9%</b>

ICT capital programme Outturn position is net -£45k slippage, of which:

- Delivery of Technology Strategy -£1,281k slippage mainly due to -£989k unreleased budget for projects not yet started and -£238k slippage on ICT devices
- ICT Hardware projects +£1,854k accelerated spend on the One Network project with BHT/CCG
- iCares Social Care Systems programme -£618k slippage due to COVID impacting on staff availability

Movement from Q3 +£51k is accelerated spend on ICT Hardware projects

### 3. Late Payments

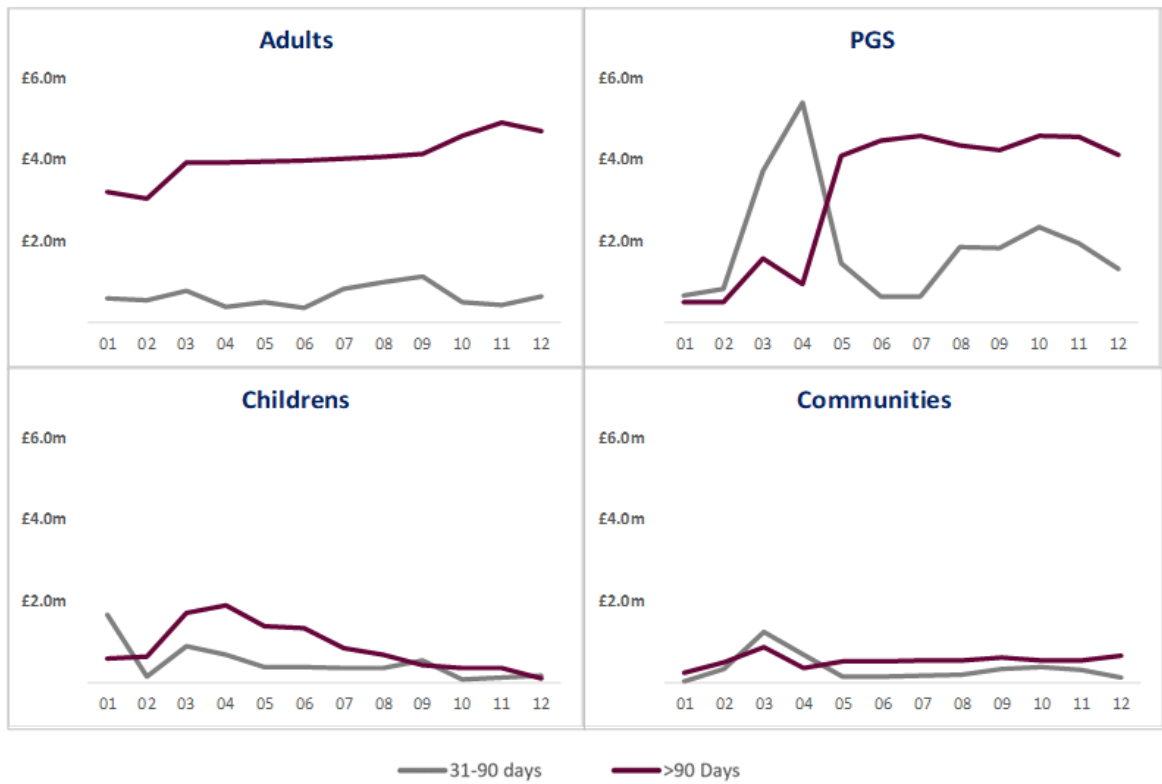


The performance for invoice payments is below target overall at the end of Q4. This has been reviewed and finance understand the reasons for this drop in performance.

Performance has been impacted by a reduction in invoices being paid within 30 days in Planning, Growth and Sustainability due to a system error with downloading and processes invoices of one supplier. The invoices were of high volume which is why a significant impact on performance has occurred, this has now been resolved. Excluding the 906 invoices affected by the system error we achieved 97.6% on-time in March and 96.2% for the quarter which is above the performance target

## 4. Outstanding debt

Unsecured Debt >30 Days and >90 days by Directorate



Q4 performance for unsecured debt over 90 days is at £8.5m, which is a reduction of £0.1m since Q3 and below the target of £10m.

The Debt Team continue to focus on areas of high value or high demand, reductions have been seen across Directorates, Adult Social Care, Planning, Growth and Sustainability and Children’s Services and Communities.

The central debt team will be working with each directorate to refine debt strategies and refine debt reporting to improve both visibility and risk of debt for each directorate.