

## Appendix 1

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

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

## 1. Leader

### 1.1 Leader Revenue: Budget £7.0m, Forecast £6.6m, Var -£0.4m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	500	420	(80)	
Income	0	0	0	
<b>Chief Executives Office</b>	<b>500</b>	<b>420</b>	<b>(80)</b>	<b>(80) ↓</b>
Expenditure	2,360	2,410	50	
Income	(120)	(100)	20	
<b>Economic Growth &amp; Regeneration</b>	<b>2,240</b>	<b>2,310</b>	<b>70</b>	<b>(50) ↓</b>
Expenditure	4,460	4,220	(240)	
Income	(550)	(500)	50	
<b>Policy &amp; Communications</b>	<b>3,910</b>	<b>3,720</b>	<b>(190)</b>	<b>(90) ↓</b>
Expenditure	360	180	(180)	
Income	0	0	0	
<b>Strategic Infrastructure</b>	<b>360</b>	<b>180</b>	<b>(180)</b>	<b>(130) ↓</b>
<b>Leader</b>	<b>7,010</b>	<b>6,630</b>	<b>(380)</b>	<b>(350) ↓</b>

- Leader Revenue is reporting a variance of £0.38m.
- Policy & Communications £0.19m underspend, primarily related to staffing underspends due to vacancies.
- Economic Growth £0.07m adverse variance due to £0.05m increase project work on economic growth and a small £0.02m drop off in markets income, Income generation strategies due to be reviewed as part of the markets strategy; offset by favourable variance in staffing in Regeneration, as budgets are managed flexibly within the Economic Growth and Regeneration team.
- Strategic Infrastructure £0.18m favourable variance due to staffing vacancies in the team.

## 1.2 Leader Capital: Budget £17.7m, Forecast £17.9m Var +£0.2m

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Economic Growth								
Rural Broadband	112	1,323		1,323	1,323		1,323	-
<b>Economic Growth Total</b>	<b>112</b>	<b>1,323</b>		<b>1,323</b>	<b>1,323</b>		<b>1,323</b>	<b>-</b>
Strategic Infrastructure (HIF)								
A355 Improvement Scheme (Wilton Park)	48	397		397	397		397	-
Abbey Barn - HIF / S106	134	50		50	50		50	-
Aylesbury Eastern Link Road	966	274		274	1,250		1,250	976
Creditor Reserve Payments		194		194	194		194	-
Cycle Infrastructure	8	840	336	1,176	805		805	(371)
Grid Reinforcement Works	2,043		9,976	9,976	2,061		2,061	(7,915)
Marginal Viability Works			181	181				(181)
Princes Risborough Relief Road	747	876		876	1,005		1,005	129
SEALR (South East Aylesbury Link Road)	5,435	2,000		2,000	9,815		9,815	7,815
Stoke Mandeville Relief Road / SEALR II	234	1,250		1,250	980		980	(270)
<b>Strategic Infrastructure (HIF) Total</b>	<b>9,615</b>	<b>5,882</b>	<b>10,492</b>	<b>16,374</b>	<b>16,558</b>		<b>16,558</b>	<b>184</b>
<b>Grand Total</b>	<b>9,728</b>	<b>7,205</b>	<b>10,492</b>	<b>17,697</b>	<b>17,881</b>		<b>17,881</b>	<b>184</b>

- a) There is £1.1m of accelerated spend reported: £1.0m on Eastern Link Road, as design and planning work continue apace; £0.1m on Princes Risborough HIF from expected early works and a prospective land acquisition aiming to be delivered before the end of the year.
- b) Slippage is reported on Cycle Infrastructure projects (£0.4m) due to ongoing discussions with landholders on the High Wycombe cycleway scheme; Marginal Viability Works (£0.2m) as funding is not yet committed; Grid Reinforcement Works reporting slippage (£7.9m) as land is identified for the works.
- c) The budgets for SEALR is due to be reprofiled once the funding reallocation from Homes England, and DfT grant is confirmed, in line with the HIF Link road paper agreed at Cabinet in December 2022.

## 2. Accessible Housing and Resources Portfolio

### 2.1 Accessible Housing and Resources Revenue: Budget £55.1m, Forecast £56.4m, Var +£1.3m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	11,680	11,820	140	
Income	(370)	(510)	(140)	
<b>Business Operations</b>	<b>11,310</b>	<b>11,310</b>	<b>0</b>	<b>0</b>
Expenditure	640	640	0	
Digital	640	640	0	(10) ↓
Expenditure	98,690	98,810	120	
Income	(89,650)	(89,430)	220	
<b>Finance</b>	<b>9,040</b>	<b>9,380</b>	<b>340</b>	<b>40 ↑</b>
Expenditure	5,580	5,650	70	
Income	(830)	(900)	(70)	
<b>Human Resources &amp; Organisational Development</b>	<b>4,750</b>	<b>4,750</b>	<b>0</b>	<b>0</b>
Expenditure	14,140	14,150	10	
Income	(100)	(110)	(10)	
<b>ICT</b>	<b>14,040</b>	<b>14,040</b>	<b>0</b>	<b>0</b>
Expenditure	16,200	17,420	1,220	
Income	(1,500)	(1,520)	(20)	
<b>Legal &amp; Democratic Services</b>	<b>14,700</b>	<b>15,900</b>	<b>1,200</b>	<b>80 ↑</b>
Expenditure	20,960	22,020	1,060	
Income	(24,470)	(24,980)	(510)	
<b>Property &amp; Assets</b>	<b>(3,510)</b>	<b>(2,960)</b>	<b>550</b>	<b>(530) ↓</b>
Expenditure	570	240	(330)	
Income	40	30	(10)	
<b>Resources Director and Bus Mngmnt</b>	<b>610</b>	<b>270</b>	<b>(340)</b>	<b>(40) ↓</b>
Expenditure	3,560	3,180	(380)	
Income	(60)	(70)	(10)	
<b>Service Improvement</b>	<b>3,500</b>	<b>3,110</b>	<b>(390)</b>	<b>(240) ↓</b>
<b>Accessible Housing &amp; Resources</b>	<b>55,080</b>	<b>56,440</b>	<b>1,360</b>	<b>(700) ↓</b>

a) The main revenue variances are as follows:

- i. £0.3m adverse variance in Finance, being income shortfall on Council Tax/Business Rates Court costs recovered, pressure arising from optimistic legacy income budget plus reduction in caseloads processed during Phase 2 of the single Revenues & Benefits system implementation. Movement adverse £0.04m.
- ii. £1.2m adverse variance in Legal & Democratic Services. **Legal Services** £1.0m adverse variance mainly being increase in Disbursements commissioned across client directorates. **Business Assurance** £0.7m adverse variance due to increased insurance premiums, outsourced audit and fraud activity to cover vacant posts.

**Democratic Services** £0.5m favourable variance due to staff vacancies and reduction in Member costs and allowances.  
Movement adverse £0.08m.

- iii. £0.5m adverse variance in Property & Assets. Previous adverse variance of £1.1m from projected increases in Energy Prices due to inflation has improved by £0.5m due to £0.3m of income increase from rent reviews in Qtr. 3 and Qtr. 4, and £0.2m drawdown on income from ESCROW account held for voids on Friar's Square.
- iv. £0.3m favourable variance within Resources Directorate & Business Management Supplies and Services, being savings currently used to offset income shortfall on Revenues & Benefits Council Tax/Business Rates Court costs recovered. These savings have been identified in advance of full-service reviews, and a further saving of £0.4m is to be set aside in a reserve to partly fund an ERP solution in future years.  
Movement favourable £0.04m.
- v. Service Improvement £0.39m favourable variance, arising from staff vacancies and funding from Homes for Ukraine Visa Scheme.  
Movement favourable £0.24m.

## 2.2 Accessible Housing and Resources Capital: Budget £6.1m, Var (£1.4m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
ICT								
Buckinghamshire Network	434	2,026		2,026	1,749		1,749	(276)
Delivery of Technology Strategy	296	819	66	884	516	17	533	(351)
Device Refresh & Windows 10	294	57	250	307	174	250	424	117
Mobile Phone Refresh	171		200	200		200	200	-
Social Care Systems		200		200	145		145	(55)
<b>ICT Total</b>	<b>1,194</b>	<b>3,101</b>	<b>516</b>	<b>3,617</b>	<b>2,584</b>	<b>467</b>	<b>3,051</b>	<b>(566)</b>
Property & Assets								
Agricultural Estate	85	200		200	120		120	(80)
Conversion Old Wycombe Library	55	308		308	100		100	(208)
Corporate Investment Portfolio	229	639	79	718	370	269	639	(79)
Enhancement of Strategic Assets	5	200		200				(200)
Property Management Programme	407	1,048		1,048	768		768	(280)
Rowley Farm	11		25	25		25	25	-
<b>Property &amp; Assets Total</b>	<b>792</b>	<b>2,396</b>	<b>104</b>	<b>2,500</b>	<b>1,358</b>	<b>294</b>	<b>1,652</b>	<b>(847)</b>
<b>Grand Total</b>	<b>1,986</b>	<b>5,497</b>	<b>620</b>	<b>6,117</b>	<b>3,942</b>	<b>761</b>	<b>4,704</b>	<b>(1,413)</b>

- a) ICT Capital programme main variances are as follows:
- i. Buckinghamshire Network project (£0.3m) of budget to be transferred to fund revenue reserve for software licences. Actuals are currently lower than forecast due to delay in delivery of computer components. Movement £0.
  - ii. Delivery of Technology Strategy attributed mainly (£0.2m) to underspend on EDRMS, based on the decision to continue with existing solution OTCS following discovery work; slippage on Datacentres (£0.05m) and on unreleased budgets (£0.05m). Movement £0.01m.
- b) Property & Assets capital projects are forecasting a variance of (£0.9m), of which (£0.5m) is from slippage on the following projects: construction project delays on roof works at Vale Retail Park (due to tender delays), the corporate maintenance programme, and the enhancement of Tilehouse (still in feasibility stage), Rowley Farm barn refurbishment (due to planning delays), and slippage on how much maintenance is required on Friar's Square this year (less than previously expected). The Agricultural Estate Maintenance budget has not needed to be fully utilised this year, giving (£0.1m) underspend which will roll forward into next year. A further (£0.2m) is a likely underspend on the final retention amounts due for Old Wycombe Library conversion project.

### 3. Climate Change and Environment

3.1 **Climate Change and Environment:** Revenue Budget £29.2m, Forecast £25.9m, Favourable Variance **£3.3m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	3,610	3,740	130	
Income	(1,740)	(1,900)	(160)	
<b>Environment</b>	<b>1,870</b>	<b>1,840</b>	<b>(30)</b>	<b>(30) ↓</b>
Expenditure	3,000	3,080	80	
Income	(380)	(350)	30	
<b>Street Cleaning</b>	<b>2,620</b>	<b>2,730</b>	<b>110</b>	<b>0</b>
Expenditure	34,460	50,540	16,080	
Income	(9,740)	(29,230)	(19,490)	
<b>Waste</b>	<b>24,720</b>	<b>21,310</b>	<b>(3,410)</b>	<b>(10) ↓</b>
<b>Climate Change &amp; Environment</b>	<b>29,210</b>	<b>25,880</b>	<b>(3,330)</b>	<b>(40) ↓</b>

- a) EFW & Residual Waste - Budget -£0.1m, Var Favourable £4.1m
- i. £14.5m additional electricity income including the impact of electricity generator levy from 1st January 2023, 10 day unexpected plant outage in November and 7 days in January 23, and the impact of reduced market rates on forecast.
  - ii. £4.4m receipt related to legal dispute on third party EFW income for previous years.
  - iii. £15.4m transfers to reserves in excess of budgeted level (an adverse variance), comprising:
    - £4.4m related to the unbudgeted prior-year income referred to above.
    - £11.0m related to additional in-year EFW income. This figure is being used to balance the overall Council position and may move in future months
- b) Grounds Maintenance – Budget £0.8m, Var Adverse £0.1m  
Overspend due to additional grant awards to voluntary organisations and unachievable budget income streams in relation to internal recharges and miscellaneous licenses offset with savings due to staff vacancies.
- c) Household Waste Recycling Centres - Budget £3.2m, Var Favourable £0.1m  
Underspend due to savings achieved from the current 9 site contract as 10 site contract envisaged to commence in January 2023 and additional re-use income and commodities income.

- d) Waste Collection – Budget £16.6m, Var Adverse £0.9m  
Pressure arising from dry mixed recycling market price volatility from October 2022 and additional contract operational costs from the paper sort facility back dated to April 2021. These additional identified pressures will be met from third party income waste received from previous year from EfW.
- e) Waste Disposal – Budget £2.7m, Var Adverse £0.1  
Overspend due to inflationary pressures on current costs in Green Food Bulky Wood (GFBW) contract.
- f) Environment – Budget £1.8m, £0.03m Favourable variance  
Income is £0.1m higher than budgeted which includes grants for Tree Planting (which are passported through to external organisations) and biomass boiler and feed in tariffs. This is offset by costs accordingly.



### 3.2 Climate Change & Environment Capital: Budget £11.7m, Var £1.0m

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Climate Change & Air Quality								
Climate Change Strategy		167		167	20		20	(147)
<b>Climate Change &amp; Air Quality Total</b>		167		167	20		20	(147)
Flood Management								
Flood Defence Schemes	356	1,239	158	1,397	815		815	(582)
Strategic Flood Management		100		100				(100)
<b>Flood Management Total</b>	356	1,339	158	1,497	815		815	(682)
Waste								
Aylesbury Waste Vehicles Replacement	141		2,471	2,471	2,471		2,471	-
Biowaste Treatment	2,217	2,483		2,483	3,883		3,883	1,400
Buckingham HRC & Waste Transfer Station			275	275			0	(275)
Pembroke Rd Depot Welfare Facilities	11	111		111	111		111	-
Recycling Centre Welfare Facilities	218	254		254	254		254	-
Recycling Centres Drainage EA Compliance	8	224		224	224		224	-
Recycling Centres Vehicles & Plant			360	360		360	360	-
Recycling Initiatives & Waste Containers	1,040	343		343	965		965	622
Southern Waste Contract - Vehicles	2,339		4,018	4,018	3,418		3,418	(600)
Southern Waste Contract-Depot Improvmt	162	(525)		(525)	75		75	600
Waste Management Vehicles & Plant	57							-
<b>Waste Total</b>	6,193	2,890	7,124	10,014	11,401	360	11,761	1,747
<b>Grand Total</b>	6,550	4,396	7,281	11,678	12,236	360	12,596	918

- a) Biowaste Treatment project is expected to be over by £1.4m due to increased costs of fuel, steel and contaminated soil disposal. The build is anticipated to be completed this financial year. Also £0.6m cost increase in relation to additional waste containers within Southern Waste. Both these pressures will be funded from in-year revenue and reserves contributions. Slippage of (£0.3m) on unreleased Buckingham HRC project budget which is delayed due to the capital moratorium and will be determined further by CCIB for commencement date.
- b) (£0.6m) of slippage on Flood alleviation schemes; delays in the installation of culverts at Pednormead and Marlow.
- c) (£0.1m) of slippage on Climate Change strategy projects; plans are now in place and approved for Solar Panel installation on some Council buildings, which will start to show accelerated spend early next year.

## 4. Communities

### 4.1 Communities Revenue: Budget £7.7m, Forecast £7.7m, Var **£0.04m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	3,190	3,010	(180)	
Income	0	0	0	
<b>Community Boards</b>	<b>3,190</b>	<b>3,010</b>	<b>(180)</b>	<b>(170) ↓</b>
Expenditure	3,530	3,380	(150)	
Income	(1,530)	(1,400)	130	
<b>Community Safety</b>	<b>2,000</b>	<b>1,980</b>	<b>(20)</b>	<b>170 ↑</b>
Expenditure	20,550	20,600	50	
Income	(19,790)	(19,760)	30	
<b>Community Support</b>	<b>760</b>	<b>840</b>	<b>80</b>	<b>(30) ↓</b>
Expenditure	330	330	0	
<b>Resilience Services</b>	<b>330</b>	<b>330</b>	<b>0</b>	<b>0</b>
Expenditure	1,840	1,730	(110)	
Income	(470)	(370)	100	
<b>Special Expenses</b>	<b>1,370</b>	<b>1,360</b>	<b>(10)</b>	<b>(10) ↓</b>
<b>Communities</b>	<b>7,650</b>	<b>7,520</b>	<b>(130)</b>	<b>(40) ↓</b>

- Communities Revenue is reporting £0.02m underspend.
- Localities & Strategic Partnerships reporting £0.08m overspend due to 4th quarter Citizens Advice Bureau payment not accrued in FY22.
- Community Safety staffing related underspends offset by a shortfall in car park income and additional project spend.
- Community Boards £0.07m underspend and £0.06m favourable movement from Q2 as the Boards have declared an underspend due to 22/23 anticipated spend.

### 4.2 Communities Capital: Budget £0.05m, Var **£0.0m**

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Community Safety								
CCTV Projects		50		50	50		50	(0)
<b>Community Safety Total</b>		<b>50</b>		<b>50</b>	<b>50</b>		<b>50</b>	<b>(0)</b>
<b>Grand Total</b>		<b>50</b>		<b>50</b>	<b>50</b>		<b>50</b>	<b>(0)</b>

- On target

## 5. Culture and Leisure

### 5.1 Culture and Leisure Revenue: Budget £5.0m, Var £0.1m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab)
	£000	£000	£000	£000
Expenditure	8,790	8,720	(70)	
Income	(3,780)	(3,810)	(30)	
Culture & Leisure	5,010	4,910	(100)	(90) ↓
Culture & Leisure	5,010	4,910	(100)	(90) ↓

#### a) Arts & Culture - Budget £1.4m, Var Favourable £0.1m

Vacancies within Arts & Culture and reduced spend on project work within Culture & Learning.

### 5.2 Culture and Leisure Capital: Budget £7.4m, Var (£2.4m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Country Parks								
Country Parks Visitors Centre			100	100		20	20	(80)
South Bucks Country Pk Leisure Facility	(117)	500		500	500		500	-
<b>Country Parks Total</b>	<b>(117)</b>	<b>500</b>	<b>100</b>	<b>600</b>	<b>500</b>	<b>20</b>	<b>520</b>	<b>(80)</b>
Leisure Centres								
Chalfont & Chesham Leisure Centres	77	(60)		(60)	(65)		(65)	(5)
Chilterns Lifestyle Centre	1,078	1,453		1,453	1,453		1,453	-
Leisure Centres Maintenance	143	605		605	605		605	-
<b>Leisure Centres Total</b>	<b>1,298</b>	<b>1,997</b>		<b>1,997</b>	<b>1,992</b>		<b>1,992</b>	<b>(5)</b>
Libraries								
Libraries Enhanced Technology			100	100				(100)
Libraries Self-Service Replacement	12	124		124	124		124	-
Wendover Library Project		50	380	430				(430)
<b>Libraries Total</b>	<b>12</b>	<b>174</b>	<b>480</b>	<b>654</b>	<b>124</b>		<b>124</b>	<b>(530)</b>
Parks & Play Areas								
Parks & Play Areas	245	1,339		1,339	303		303	(1,036)
<b>Parks &amp; Play Areas Total</b>	<b>245</b>	<b>1,339</b>		<b>1,339</b>	<b>303</b>		<b>303</b>	<b>(1,036)</b>
Sport & Leisure Projects								
S106 Funded Projects	1,383	2,764		2,764	2,055		2,055	(710)
<b>Sport &amp; Leisure Projects Total</b>	<b>1,383</b>	<b>2,764</b>		<b>2,764</b>	<b>2,055</b>		<b>2,055</b>	<b>(710)</b>
<b>Grand Total</b>	<b>2,821</b>	<b>6,774</b>	<b>580</b>	<b>7,354</b>	<b>4,974</b>	<b>20</b>	<b>4,994</b>	<b>(2,360)</b>

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

- a) Most projects are forecast to be mostly fully spent with risks being monitored closely through the Service Project Boards. Parks & Play area slippage of £1.03m for play area replacement projects due to long lead in times for equipment and a £0.06m underspend variance due to completion of projects planned for 23/24; slippage of £0.71m from S106 Funded projects mainly being the Secret Window project; slippage of £0.53m for Libraries due to delays in testing enhanced technology at the new Amersham Library and the Wendover Library project to be completed next financial year; and slippage of £0.1m in Country Parks due to accessing project support.

## 6. Education & Children's Services

### 6.1 Education & Children's Services Revenue: Budget £89.8m, Forecast £96.5m, Var +£6.7m

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	81,400	87,090	5,690	
Income	(6,510)	(5,850)	660	
<b>Children's Social Care</b>	<b>74,890</b>	<b>81,240</b>	<b>6,350</b>	<b>(2,870) ↓</b>
Expenditure	26,920	26,130	(790)	
Income	(12,040)	(10,910)	1,130	
<b>Education</b>	<b>14,880</b>	<b>15,220</b>	<b>340</b>	<b>0</b>
Expenditure	316,690	318,430	1,740	
Income	(316,690)	(318,430)	(1,740)	
<b>Education - Dedicated Schools Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Education &amp; Children's Services</b>	<b>89,770</b>	<b>96,460</b>	<b>6,690</b>	<b>(2,870) ↓</b>

- An adverse variance of £6.7m is projected against the budget of £89.8m. This is a favourable movement of £2.9m compared with the previous quarter.
- An adverse variance of £6.4m is reported against the budgets for Children's Social Care and an adverse variance of £0.3m against budgets for Education
- The factors contributing to the significant overspend for Children's Social Care are:
  - Increase in demand experienced by front line social care teams leading to the requirement for additional staffing in order to manage caseloads. Due to difficulties in recruitment and a reduction in the numbers of agency staff forecast for the year there is a favourable variance of £0.6m against staffing budgets across Children's Social Care. This is a favourable movement of £2.8m compared with the previous quarter.
  - National position in relation to the sufficiency of placements for children looked after is leading to a shortage of available placements and very high unit costs of those placements that can be accessed. This is also resulting in the need to develop creative solutions to support young people with complex needs and manage risk. Placement budgets for children looked after are projected to overspend by £3.6m for the financial year, a reduction of £0.1m compared with the previous quarter. Budgets for adoption and Special Guardianship Order allowances are also projected to overspend by £0.4m and operational costs for foster care and adoption by £0.2m.

- f) The costs of accommodation and allowances for care leavers are forecast to exceed the budget by £0.2m.
- g) Continued increases in seriousness and complexity of support needed for children with disabilities. An adverse variance of £1.1m is projected against budgets for domiciliary care and direct payments.
- h) Client cost budgets, to support children in need, are projected to be £1.0m overspent, and client costs for children with disabilities are projected to exceed the budget by £0.1m. This forecast reflects the increase in demand for support experienced by front line teams.
- i) Other pressures of £0.4m across Children's Social Care.
- j) An adverse variance of £0.3m across Education budgets includes pressures against the premature retirement cost budget for schools and legal/mediation costs. These pressures are partially offset by an underspend against staffing budgets.

## 6.2 Education & Children's Services Capital: Budget £39.0m, Var (£14.6m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Children's Homes			499	499				(499)
<b>Children's Social Care Total</b>			<b>499</b>	<b>499</b>				<b>(499)</b>
Primary School Places	(58)	5,036	1,517	6,553	1,881		1,881	(4,672)
Provision for Early Years	0	83	101	183	10		10	(173)
Provision for Special Educational Need	772	2,261	2,131	4,391	1,286	50	1,336	(3,055)
School Access Adaptations	97	151		151	151		151	-
School Property Maintenance	4,246	5,625		5,625	5,625		5,625	(0)
School Toilets	156	217		217	217		217	-
Secondary School Places	12,972	24,489	(3,090)	21,399	15,293	(100)	15,193	(6,206)
<b>Schools Total</b>	<b>18,185</b>	<b>37,861</b>	<b>658</b>	<b>38,519</b>	<b>24,462</b>	<b>(50)</b>	<b>24,412</b>	<b>(14,107)</b>
<b>Grand Total</b>	<b>18,185</b>	<b>37,861</b>	<b>1,157</b>	<b>39,018</b>	<b>24,462</b>	<b>(50)</b>	<b>24,412</b>	<b>(14,606)</b>

- a) A favourable variance of £14.6m is forecast against the Education and Children's Services capital programme.
- b) Slippage on Children's services Capital programme is forecast to be £6.4m. slippage includes:
  - SEND Projects £3.0m, including slippage against the unallocated budget of £2.1m
  - Primary school projects slippage of £1.1m
  - Secondary school projects slippage of £1.8m
  - Children's Social Care residential provision £0.5m
- c) Underspends of £12.4m are forecast against the programme, these contingencies are to be returned to the programme. The most significant underspends are as follows:
  - Kingsbrook Primary School £1.7m underspend
  - Maids Moreton £0.6m
  - Kingsbrook Secondary School current forecast underspend £6.7m
  - Chiltern Hills Academy £0.9m
  - Other secondary school projects £0.7m
  - Unallocated primary school budget £1.5m underspend
  - SEND projects £0.1m
  - Early Years projects £0.1m
- d) Overspend £4.2m including £3.0m of budget phasing, £0.9m against Chesham Grammar School and £0.3m against Great Missenden.

## 7. Health & Wellbeing

### 7.1 Health & Wellbeing Revenue: Budget £168m, Forecast £171.1m Var **+£2.7m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab)
	£000	£000	£000	£000
Expenditure	228,580	233,540	4,960	
Income	(60,560)	(62,820)	(2,260)	
<b>Adult Social Care</b>	<b>168,020</b>	<b>170,720</b>	<b>2,700</b>	<b>(2,060) ↓</b>
Expenditure	23,100	23,170	70	
Income	(23,100)	(23,170)	(70)	
Public Health	0	0	0	0
<b>Health &amp; Wellbeing</b>	<b>168,020</b>	<b>170,720</b>	<b>2,700</b>	<b>(2,060) ↓</b>

- Adult Social Care shows an adverse variance of +£2.7m relating predominately to Residential +£1.9m Nursing +£0.1m and Supported Living +£2.8m, Day Care £0.8m and Dom Care £1.6m. This is partly offset by favourable variances on Direct Payments, employee costs and additional income. The release of £3.3m of contingency has been included in the budget. Further mitigations include -£1.6m remaining contingency, -£0.25m Direct Payment additional clawbacks, and the potential use of further contingency to cover inflation and National Living Wage pressures from providers.
- The growth pressure in Nursing has been partly offset by the use of £2.3m contingency. The number of clients coming into Nursing care from Discharge to Assess beds continues to increase, due to the pressures in the hospitals and is being carefully monitored.
- Residential, has shown significant increases in demand (+23 Full time equivalents) and unit cost (further 1%) in the last few months; so is now showing an adverse variance of +£1.9m.
- The adverse variance in Supported Living is +£2.8m, this relates to growth in client numbers this year (+16 Full time equivalents), 2% above inflation in terms of the growth in unit cost and existing clients receiving more care. £1m of contingency has been included in the budget since Q2 which has reduced the forecast overspend
- There are adverse variances of +£0.8m on external Day Care and £1.6m on Dom Care, these relate to an increase in clients and individual clients requiring more care.

- f) There are still a significant number of risks linked to the forecast in particular inflationary pressures from providers, the future funding of Discharge to Assess and the risk of additional growth in client numbers, complexity and one-off price rises.

## 7.2 Health & Wellbeing Capital: Budget £0.34m, Var (£0.34m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Adult Social Care								
Respite Care		335		335				(335)
<b>Adult Social Care Total</b>		<b>335</b>		<b>335</b>				<b>(335)</b>
<b>Grand Total</b>		<b>335</b>		<b>335</b>				<b>(335)</b>

- a) The approved budget for 2022-23 includes £1.3m of adult social care equipment funded from DFG. This is included within the overall Disabled Facility Grant budget line in the capital programme, currently reported under Housing & Homelessness.
- b) The budget of £335k for Respite Care relates to monies received from the NHS for the project which will need to be repaid. There is not expected to be any spend in the current year.



## 8. Housing & Homelessness & Regulatory Services

### 8.1 Housing & Homelessness & Regulatory Revenue: Budget £7.0m, Var **£3.9m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	10,940	12,590	1,650	
Income	(7,620)	(5,490)	2,130	
<b>Housing &amp; Homelessness</b>	<b>3,320</b>	<b>7,100</b>	<b>3,780</b>	<b>3,070 ↑</b>
Expenditure	10,650	10,950	300	
Income	(6,990)	(7,170)	(180)	
<b>Regulatory Services</b>	<b>3,660</b>	<b>3,780</b>	<b>120</b>	<b>30 ↑</b>
<b>Housing &amp; Homelessness &amp; Regulatory Serv</b>	<b>6,980</b>	<b>10,880</b>	<b>3,900</b>	<b>3,100 ↑</b>

- a) Temporary Accommodation: The £0.8m adverse variance reported at Qtr 2 has increased to £3.8m for two reasons: the previous forecast did not include the unmet funding gap between Housing Benefit payments and Government Subsidy, and demand has increased from 145 households in nightly paid accommodation to 190 in November. December saw an increase to 230 due to the cold weather protocol being instigated; additional Homelessness Prevention Grant of £0.2m was received from Government in December to contribute to the winter pressures, and will be required to fund the numbers spike seen in December. Temporary Accommodation is now escalated as a Key Financial Risk, the budget is due to be increased via the MTFP, and work progresses apace to acquire additional cheaper Temporary Accommodation.
- b) £0.1m net adverse variance in Regulatory Services: £0.1m adverse variance in Trading Standards from staff pay award and reduction in primary authority income post-COVID (expected to recover by 2024); £0.4m staffing cost adverse variance in Coroners for additional administrative staff to work on caseload; £0.1m favourable variance in Registrars from increases in ceremony income; £0.1m adverse variance in Environmental Health from agency staff costs.

## 8.2 Housing & Homelessness & Regulatory Capital: Budget £9.9m, Var £0.8m

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Affordable Housing								
Affordable Housing - S106 Funded	7	2,103	42	2,145	2,310	(1,306)	1,004	(1,141)
<b>Affordable Housing Total</b>	<b>7</b>	<b>2,103</b>	<b>42</b>	<b>2,145</b>	<b>2,310</b>	<b>(1,306)</b>	<b>1,004</b>	<b>(1,141)</b>
Homelessness								
Temporary Accommodation	1,036	1,188		1,188	1,788		1,788	600
<b>Homelessness Total</b>	<b>1,036</b>	<b>1,188</b>		<b>1,188</b>	<b>1,788</b>		<b>1,788</b>	<b>600</b>
Housing								
Disabled Facility Grants	2,891	3,848		3,848	4,957		4,957	1,109
Enabling Schemes	(864)	31	(31)					-
Raynes Avenue Park Drainage Replacement		152		152	20		20	(132)
<b>Housing Total</b>	<b>2,028</b>	<b>4,032</b>	<b>(31)</b>	<b>4,000</b>	<b>4,977</b>		<b>4,977</b>	<b>977</b>
Cemeteries & Crematoria								
Cemeteries & Memorial Gardens	44	317		317	313		313	(3)
Chiltern & Bierton Crematoria	1,588	2,252		2,252	2,591		2,591	338
<b>Cemeteries &amp; Crematoria Total</b>	<b>1,632</b>	<b>2,569</b>		<b>2,569</b>	<b>2,904</b>		<b>2,904</b>	<b>335</b>
<b>Grand Total</b>	<b>4,702</b>	<b>9,891</b>	<b>11</b>	<b>9,902</b>	<b>11,979</b>	<b>(1,306)</b>	<b>10,673</b>	<b>771</b>

- a) (£1.1m) of slippage reported on the allocation of affordable housing funding, pending member decision on the use of the funding.
- b) £1.1m accelerated spend reported on Disabled Facilities grant: £4.1m grant received in 22-23 to be fully utilised and carried forward funding from 21-22 to fund the remaining expenditure. Expenditure covers mandatory adaptations, adult social care equipment and healthy homes on prescription scheme, which have all had accelerated spend following a backlog during COVID.
- c) Cemeteries & Crematoria: £0.3m over budget for Crematory and Hampden Chapel refurbishment/cremator replacement and building projects due to historical building defects with increased costs for furniture and crematory equipment and staffing – to be funded from reserves.

## 9. Planning and Regeneration

### 9.1 Planning & Regeneration Revenue: Budget £7.53m, Outturn £7.65m, Var **£0.1m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab)
	£000	£000	£000	£000
Expenditure	1,170	1,090	(80)	
Income	(250)	(250)	0	
<b>Economic Growth &amp; Regeneration</b>	<b>920</b>	<b>840</b>	<b>(80)</b>	<b>40 ↑</b>
Expenditure	17,300	18,020	720	
Income	(10,690)	(11,210)	(520)	
<b>Planning</b>	<b>6,610</b>	<b>6,810</b>	<b>200</b>	<b>200 ↑</b>
<b>Planning &amp; Regeneration</b>	<b>7,530</b>	<b>7,650</b>	<b>120</b>	<b>240 ↑</b>

- Regeneration are reporting £0.1m favourable variance on staffing vacancies as posts continue to be recruited to following the Service Review.
- Planning are reporting £0.2m adverse variance. Income from planning applications has dropped further than expected in January. If the trend continues, the unmitigated impact is estimated to be £0.4m. Planning SLT have already identified £0.2m of non-staffing mitigations (to give the current £0.2m projected loss). Another mitigation would be to reduce the number of agency staff but this would have an impact on the current cases. Planning SLT will monitor closely the trends and the impacts during Q4.

### 9.2 Planning & Regeneration Capital: Budget £16.7, Forecast £6.8m Var (£9.8m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
LEP 3rd Party Schemes								
LEP 3rd Party Schemes	552							-
<b>LEP 3rd Party Schemes Total</b>	<b>552</b>							<b>-</b>
<b>Regeneration</b>								
Amersham Regeneration (St John's Build)			50	50		50	50	-
Ashwells	122	100		100	173		173	73
Aylesbury Town Centre	89	150	574	724		150	150	(574)
CIL Funded Regeneration		113	260	373	113		113	(260)
Employment & Regeneration Led Opportur	365	2,949		2,949	2,195		2,195	(754)
Environment Led Opportunities	23	349		349	50		50	(299)
Former WDC Third Party CIL Projects		125		125	20		20	(105)
Future High Street Funds	370	9,700	1,600	11,299	2,944	385	3,329	(7,971)
High Wycombe Town Centre	94	176	(3)	173	153	(3)	150	(22)
Retasking of Winslow Centre	157	326		326	296		296	(30)
Waterside North Development	36	81	100	181	81	100	181	-
Wycombe Air Park	46				100		100	100
Wycombe District Centres		25		25	25		25	-
<b>Regeneration Total</b>	<b>1,302</b>	<b>14,094</b>	<b>2,580</b>	<b>16,675</b>	<b>6,151</b>	<b>682</b>	<b>6,833</b>	<b>(9,842)</b>
<b>Grand Total</b>	<b>1,854</b>	<b>14,094</b>	<b>2,580</b>	<b>16,675</b>	<b>6,151</b>	<b>682</b>	<b>6,833</b>	<b>(9,842)</b>

- a) £8.0m reported slippage on Future High Streets Fund projects is reported as replacement projects (varying from the original business case, where opportunities have changed due to market conditions) need to be agreed with DLUHC before the grant can be committed. This amended profile matches the recent annual progress return reported to DLUHC in December. A pipeline of replacement projects is being progressed for future Cabinet decision.
- b) A further net £1.8m slippage on other projects, including; £0.5m Cressex Island Aldi 5m where work commences on site in February 2023; £0.4m Kingsbury Market Square where the detailed specification of the programme continues to be worked on; £0.3m on other Wycombe regeneration schemes mainly Handy X where landscaping and other works have not been completed; £0.3m slippage Cressex Transport Improvements; £0.3m slippage for Spade Oak Lake which will become part of a wider project for Little Marlow Lakes Country Park.

## 10.Transport

### 10.1 Transport Revenue: Budget £55.2m, Outturn £58.7m, Adverse Variance **£3.5m**

	Budget	Y/E Outturn	Variance	Change in Variance (from Q2 Cab) £000
	£000	£000	£000	
Expenditure	35,120	35,580	460	
Income	(14,770)	(15,080)	(310)	
Highways & Technical Services	20,350	20,500	150	(170) ↓
Expenditure	35,550	38,290	2,740	
Income	(2,430)	(1,930)	500	
Transport Services	33,120	36,360	3,240	1,570 ↑
Expenditure	1,630	1,990	360	
Income	(570)	(810)	(240)	
Transport Strategy	1,060	1,180	120	50 ↑
Expenditure	1,660	2,480	820	
Income	(960)	(1,780)	(820)	
Highways Infrastructure Projects and HS2	700	700	0	20 ↑
Transport	55,230	58,740	3,510	1,470 ↑

- a) Transport Services £3.2m adverse variance. The service is experiencing increasing numbers of contracts being handed back which require re-tendering or contract variations. Also, due to cost-of-living impacts on drivers and operators, there is a 3% uplift in place for the short term. Mitigations for these pressures include short term actions around rigour and transparency with suppliers to avoid prohibitively costly contracts and longer-term actions which include assessing and challenging the existing supply chain for value for money opportunities and alternative delivery options.
- b) Highways & Technical Services adverse variance £0.2m. Increased energy costs forecast (updated in December) affecting Highways and Parking after taking into account the recently announced energy price caps and a new energy contractor offset by increased income in Streetworks.
- c) HS2 (and EWR) team break even. The Council is due to be in receipt of an additional £0.5m more than budgeted on HS2 income, for staffing expenditure incurred in line with the Funding and Service Level Agreements in place with HS2.
- d) Transport Strategy £0.1m adverse variance on unachievable income and savings targets which have been resolved next year via the recent restructure, plus a temporary increase in agency staffing costs to fill vacant posts following the recent service review. These variances are being offset and managed across the whole Service Area, with headroom on staffing under Infrastructure Projects under the Leader Portfolio.

## 10.2 Transport Capital: Budget £40.7m, Var (£2.5m)

Service/Project	Actuals to Date £000	Released Budget £000	Unreleased Budget £000	Budget £000	Released Forecast £000	Unreleased Forecast £000	Forecast Outturn £000	Forecast Variance £000
Car Parks								
Car Parks	136	566		566	677		677	111
<b>Car Parks Total</b>	<b>136</b>	<b>566</b>		<b>566</b>	<b>677</b>		<b>677</b>	<b>111</b>
Highways & Cycleway Funded Schemes								
Active Travel Tranche II - Emerald Way	431	500		500	710		710	210
ADEPT Live Labs	543	925		925	675		675	(250)
Globe Park Access / Westhorpe Junction	73	50		50	78		78	28
Haydon Hill Cycle Way	32	42		42	32		32	(9)
Highways & Cycleway Funded Schemes	397	1,365		1,365	617		617	(748)
HS2 Funded Schemes	(25)	81		81	34		34	(46)
HS2 Road Safety Projects	9	383		383	584		584	202
NPIF Schemes	(181)	(372)		(372)	169		169	542
Taplow Cycle Way		607		607				(607)
<b>Highways &amp; Cycleway Funded Schemes Total</b>	<b>1,279</b>	<b>3,579</b>		<b>3,579</b>	<b>2,900</b>		<b>2,900</b>	<b>(678)</b>
Other Transport & Infrastructure								
East West Rail	1,537	2,425		2,425	2,417		2,417	(8)
Electric Vehicle Charging Points		200		200	10		10	(190)
Other Highway & Technical	20	1,020		1,020	151		151	(869)
Wycombe Parking Review		50		50	50		50	-
<b>Other Transport &amp; Infrastructure Total</b>	<b>1,557</b>	<b>3,696</b>		<b>3,696</b>	<b>2,629</b>		<b>2,629</b>	<b>(1,067)</b>
Rights of Way								
Berryhill Footbridge Repair	109					109	109	109
Denham Bridleway Bridge Replacement	(17)	213		213	75		75	(138)
Improvements to Rights Way	174	167		167	144		144	(23)
<b>Rights of Way Total</b>	<b>266</b>	<b>380</b>		<b>380</b>	<b>219</b>	<b>109</b>	<b>328</b>	<b>(52)</b>
Strategic Highway Maintenance								
Abbey Way Flyover High Wycombe	81	(70)	300	230	200		200	(30)
Bridge Maintenance	653	998		998	822		822	(176)
Failed Roads Haunching & Reconstruction	1,586	3,000		3,000	3,010		3,010	10
Footway Structural Repairs	1,814	2,065		2,065	2,006		2,006	(60)
Maintenance Principal Rds - Drainage	1,661	2,041		2,041	2,006		2,006	(35)
Marlow Suspension Bridge	259	(1,107)	1,400	293	293		293	-
Plane & Patch	4,238	4,369		4,369	4,287		4,287	(83)
Replacement Traffic Signals	591	438		438	333		333	(104)
Road Safety - Casualty Reduction	754	856		856	856		856	-
Safety Fences	166	236		236	289		289	53
Strategic Highway Maintenance Program	16,293	15,973		15,973	15,748		15,748	(226)
Street Lighting	878	1,600		1,600	1,466		1,466	(134)
<b>Strategic Highway Maintenance Total</b>	<b>28,974</b>	<b>30,400</b>	<b>1,700</b>	<b>32,100</b>	<b>31,316</b>		<b>31,316</b>	<b>(785)</b>
Transport Services								
Public Transport	23	131		131	131		131	-
Purchase of Fleet Vehicles	108	240		240	240		240	-
<b>Transport Services Total</b>	<b>130</b>	<b>371</b>		<b>371</b>	<b>371</b>		<b>371</b>	<b>-</b>
<b>Grand Total</b>	<b>32,342</b>	<b>38,992</b>	<b>1,700</b>	<b>40,692</b>	<b>38,112</b>	<b>109</b>	<b>38,221</b>	<b>(2,471)</b>

- Strategic Highway Maintenance – Budget £32.1m, (£0.8m) variance -.  
Slippage within: Structures of £0.2m due to mitigations no longer required, Street Lighting of £0.1m due to resource shortage, and £0.2m due to refunds for over charging by RJ Contract following data entry errors.  
Underspends within: Footway schemes of £0.1m due to completion under budget, and Plane and Patch of £0.1m where completion of programme has come in less than anticipated. These are offset by higher costs within Safety fences of £0.1m due to inflation and increased cost of materials.
- Car Parks – Budget £0.6m, £0.1m variance. Accelerated spend for cashless machines replacement.
- Rights of Way – Budget £0.4m, £0.1m variance  
Slippage relates to Denham Bridleway due to main construction now to commence in Spring 2023/24 to accommodate other works within the

vicinity and allow for site access. This slippage is offset by accelerated spend for Berryhill Footbridge due to un-foreseen design and cradle costs for removal and storage of the bridge.

d) Highways & Cycleway Funded Schemes – Budget £3.6m, var (£0.7m)

Slippage for Highways and Cycle schemes including the High Wycombe Cycleway (£0.5m) due to the National Trust stalling the project.

## 11. Corporate & Funding

### 11.1 Corporate & Funding Revenue: Budget -£431.5m, Outturn -£445.8m, Var -£14.3m

	Budget	Y/E Out- turn	Forecast Variance	%	Change in Forecast Variance
	£m	£m	£m		£m
Capital Financing	27.1	26.3	(0.8)	(3%)	-
Corporate Costs	11.8	6.2	(5.6)	(47%)	0.7
Reserves	(6.2)	(10.6)	(4.4)	71%	0.1
Treasury Management	(3.2)	(5.9)	(2.7)	84%	(0.7)
<b>Corporate Total</b>	<b>29.5</b>	<b>16.0</b>	<b>(13.5)</b>	<b>(46%)</b>	<b>0.1</b>
Business Rates	(58.2)	(58.2)	-	-	-
Council Tax	(377.4)	(377.4)	-	-	-
New Homes Bonus	(5.8)	(5.8)	-	-	-
Unringfenced Grants	(19.6)	(20.4)	(0.8)	4%	(0.5)
<b>Funding Total</b>	<b>(461.0)</b>	<b>(461.8)</b>	<b>(0.8)</b>	<b>0%</b>	<b>(0.5)</b>
<b>Total</b>	<b>(431.5)</b>	<b>(445.8)</b>	<b>(14.3)</b>	<b>3%</b>	<b>(0.4)</b>

- The £14.3m favourable variance (£13.9m last quarter) forecast comprises:
- £4.4m contribution from earmarked reserves to support the Council's overall forecast position. This is as a result of £4.4m of non-recurring income received in the Climate Change and Environment portfolio contributed to reserves, following partial resolution of the legal dispute with the Council's EfW contractor.
- £2.7m favourable variance relating to Interest on Revenue Balances, an increase of £0.7m from last quarter. This reflects the further increase in Bank of England base rate to 4.0% in February.
- £0.8m favourable variance on Interest Payable budgets. This forecast has arisen due to the Council's ability to fund any new borrowing required in year from internal borrowing rather than external PWLB borrowing.
- A forecast surplus of £0.8m in grant income budgets (£0.3m last quarter) due to additional income from unringfenced grant income £0.3m, plus a surplus of income of £0.5m relating to the reversal of the 1.25% increase in National Insurance effective from November.
- Corporate Contingencies: £3.3m of contingency has been released from corporate budgets to the Health & Wellbeing budget for Adult Social Care. A £5.5m favourable variance is forecast on remaining contingencies, helping to mitigate variances in Portfolios, as shown below. A balance of £3.2m remains in Service Risk Contingencies for any further pressures that may arise during the final quarter of the year.



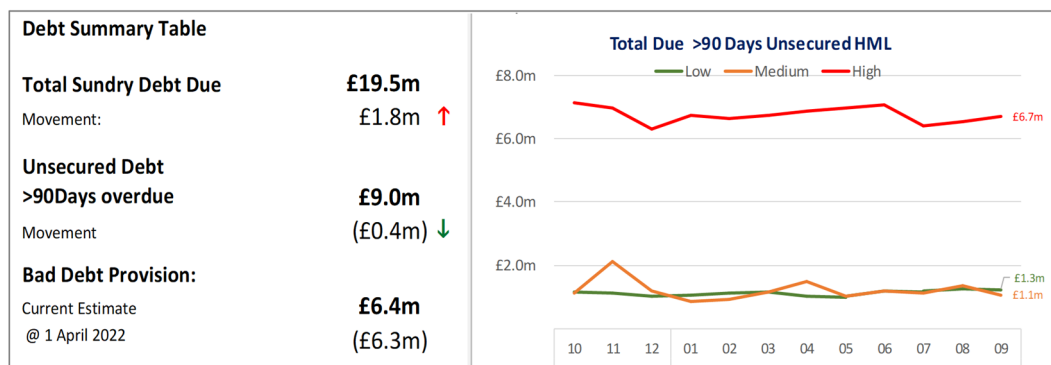
- g) If the remaining £3.2m of Service Risk Contingencies is not required in year to offset pressures in Portfolios, this could be set aside in reserves in order to mitigate risks or to fund specific future policy purposes.
- h) Available reserve balances: in addition to the Corporate Contingencies, the “Mitigating Future Financial Risks” reserve, which was set up following outturn 2021/22 as a result of unused contingencies and the overall favourable variance, contains £9.9m. After known commitments of £6.3m, a balance of £3.6m remains which could be called upon if required.

Figure 1 Corporate Contingencies & Mitigating Future Financial Risks Reserve

2022-23 Revenue Contingencies	Budget	Released	Current Budget	Favourable Variance - Mitigating pressures in monitoring	Remaining to cover pressures that may arise in remainder of the year
	£'000	£'000	£'000	£'000	£'000
<b>Pay &amp; Pension Contingency</b>					
Pay Inflation	4,245	(4,245)	-	-	-
Pay - c/fwd (non consolidated)	710	0	710	-	710
Redundancy (non unitary)	500	0	500	-	500
<b>Total Budget Risk</b>	<b>5,455</b>	<b>(4,245)</b>	<b>1,210</b>	<b>-</b>	<b>1,210</b>
<b>Service Risk Contingency</b>					
Inflationary Pressures (incl. NI)	2,950	0	2,950	1,500	1,450
National Living Wage	250	0	250	-	250
Adult Social Care Pressures / Demography	3,210	(2,300)	910	910	-
Adult Social Care Provider Market	1,700	(1,000)	700	700	-
Home to School Transport	1,000	0	1,000	1,000	-
Children's Services Demography	1,410	0	1,410	1,410	-
High Cost Children's Placements	500	0	500	-	500
General Contingency - Economic Uncertainty	1,000	0	1,000	-	1,000
<b>Total Service Risk</b>	<b>12,020</b>	<b>(3,300)</b>	<b>8,720</b>	<b>5,520</b>	<b>3,200</b>
<b>Total Contingency</b>	<b>17,475</b>	<b>(7,545)</b>	<b>9,930</b>	<b>5,520</b>	<b>4,410</b>
<b>Total Variation on Contingencies</b>				<b>5,520</b>	
Available balance from "Mitigating Future Financial Risks" reserve	9,900				
£1.5m recommended by SAPC to support pay award	(1,500)				
£0.15m approved by SAPC to support staff hardship fund	(150)				
Further £0.15m approved by SAPC to support staff hardship fund	(150)				
Additional £500 cost of living award paid January 2023	(2,540)				
Committed to Helping Hand scheme: £1m in 2023/24 and £1m in 2024/25	(2,000)				3,560
<b>Total resources earmarked to mitigate further pressures</b>					<b>7,970</b>

## 12.Outstanding Sundry Debts

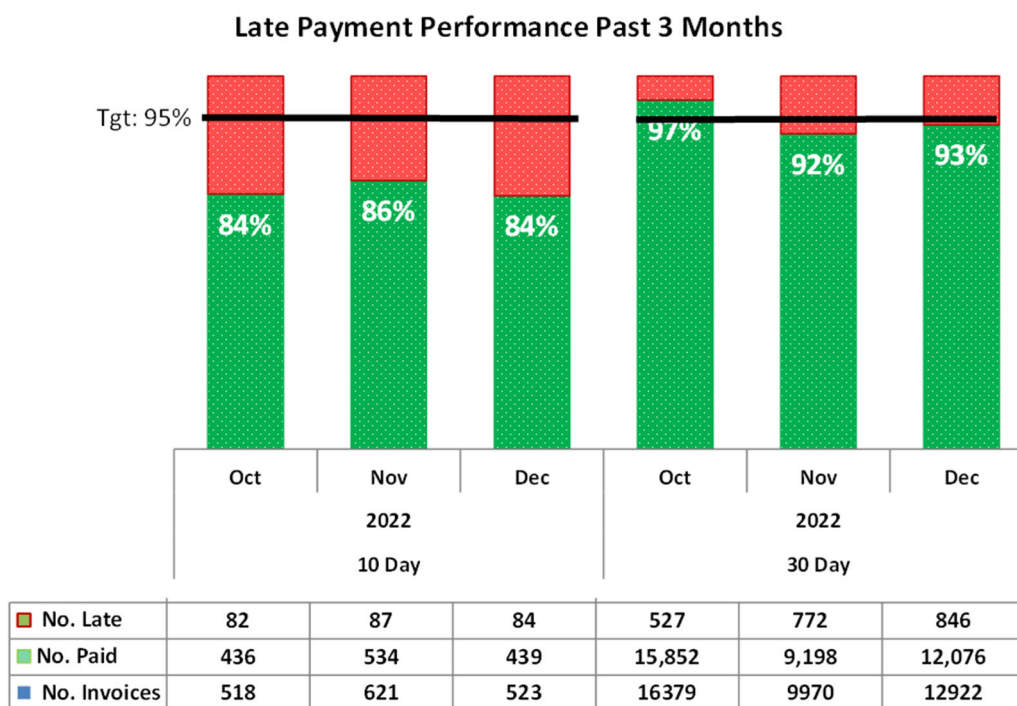
Figure 2: Sundry Debts Table



- 12.1 Total sundry debt sits at £19.5m at the end of Q3, an increase of £1.8m from Q2. Of the £19.5m, £15.1m is unsecured with an age profile of: less than 30 days £4.9m (32%); 31-90 days £1.2m (8%) and over 90 days £9.0m (60%).
- 12.2 Unsecured debt over 90 days has seen a £0.4m reduction between Q2 and Q3 from £9.4m down to £9m. This reduction has been within the medium and high-risk categories, with the improvement keeping us well below the £10m KPI.
- 12.3 During the quarter we have seen an increase in our billing, with a 15% increase in invoices sent out to customers compared to Q2. This increase is reflected in our debt aged less than 30 days, but we are continuing to chase invoices as soon as they become overdue.

### 13.Late Payments

Figure 3: Late Payments Table



- 13.1 For Q3 our overall invoice payment performance is 93.9% paid “on-time” compared with 90.8% achieved in Q2 and 94.1% over the last 12 months.
- 13.2 Q3 performance for invoices with 10-day payment terms is 85.4%, up 0.6% from Q2, and our rolling 12 month performance is 86.4%.
- 13.3 Our performance against the 10-day payment terms generally tends to fall below the expected 95%, and we find that the reasons for this vary and are rarely consistent. When issues arise, we are working alongside our services to resolve them, but any delays with a small number of vendors can have a large impact on our performance. We are continuing to remind Services of the expectations around payment performance.
  - a) Our 30-day payment performance for Q3 is 94.2%, up 3.1% from Q2, and our rolling 12 month performance is 94.4%.
  - b) Our performance for 30-day payment is generally good, but we are still working to address any issues that arise and put in place effective solutions to increase our payment performance. We have identified improvements that could be made regarding our utility’s payments, so we are introducing paying by Direct Debit to ensure that our payments are not delayed. Regular meetings have also been held with Client Transport to better

understand challenges that are being faced, and further guidance has been developed & provided by Finance to improve query resolutions.

#### 13.4 Improvement Actions:

- a) As part of the AURA workstream we are currently reviewing our Accounts Payable functions and looking in more details at our vendors and our payment channels. As part of this process, we are reviewing our existing methods of making a payment and as we move in to phase 3 of the AURA workstream we hope to see some developments across our processes that improve our 10-day and 30-day payment performance.
- b) Client Transport have managed to reduce the number of invoices they have in workflow by 80%, and we would hope to see improvements to the payment performance of these invoices now that the backlog has been cleared.