

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

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

## 1. Revenue by Portfolio

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a) The **£6.6m** favourable variance comprises:

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

## Corporate Contingencies & Mitigating Future Financial Risks Reserve

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

## 2. Capital by Portfolio

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

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

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

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

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

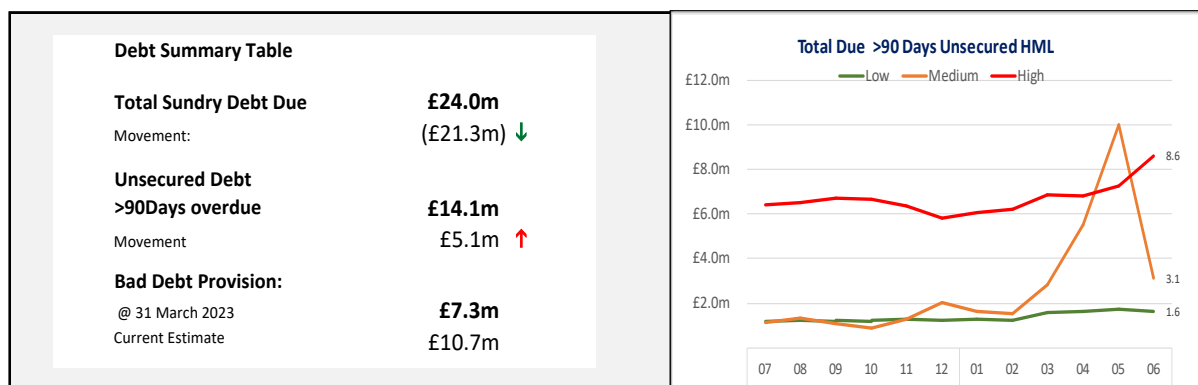


## Capital by Programme

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

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

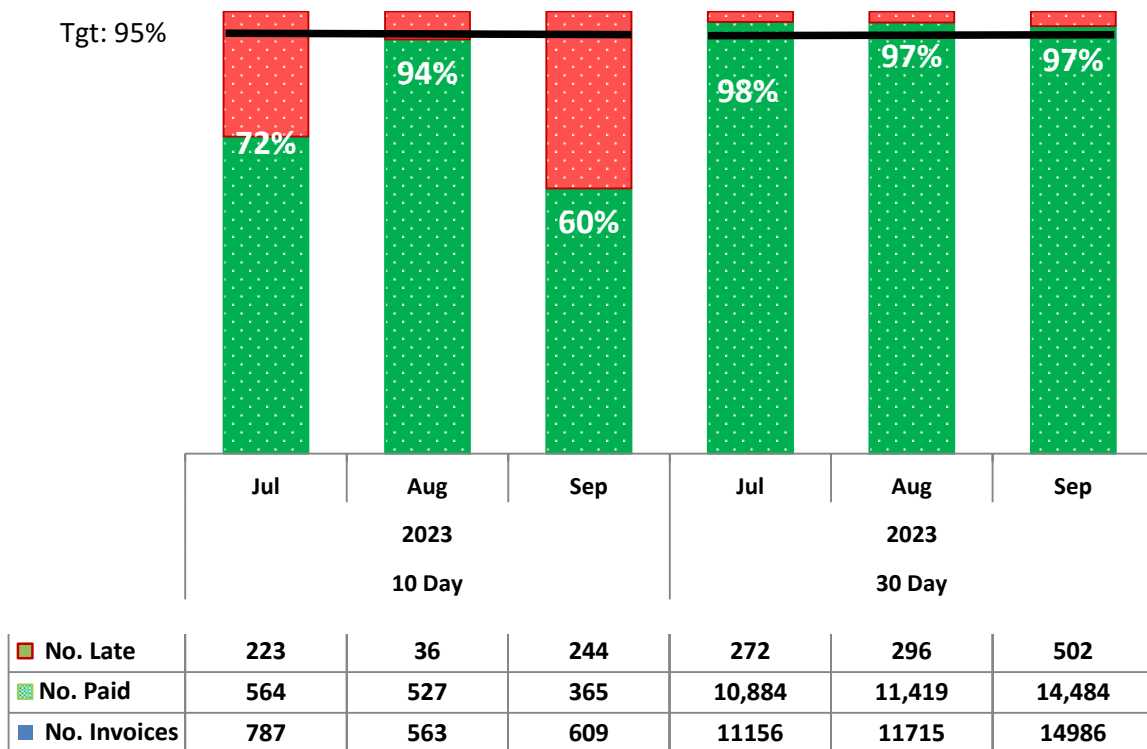
### 3. Outstanding Sundry Debts



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

## 4. Payment Performance

Payment Performance Past 3 Months



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